

Football Association of Wales

Men's Tier 1 Club Licensing and Financial Sustainability Regulations Edition 2026

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DEFINITION OF TERMS

1. For the purpose of these regulations, the following definitions apply:

Administration Procedures	A voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, is often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors.
Agent/Intermediary	A natural or legal person who, for a fee, or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.
Agreed-upon Procedures	Procedures that have been agreed to by the auditor and the engaging party and, if relevant, other parties.
Annual accounting reference date	The date on which the reporting period for the annual financial statements ends.
Annual General Meeting	The League Annual General Meeting, which takes place at the end of every football season.
Appeals Body (AB)	The Appeals Body appointed by the Licensor decides on appeals submitted by a Licence Applicant against a decision of the First Instance Body and makes a final decision on whether or not a Licence is granted.
Associate	An entity, including an un-incorporated entity such as a partnership, which is neither a subsidiary nor an interest in a joint venture and over which the investor has significant influence.
Association	The Football Association of Wales Limited (company number 00213349) whose registered office is at 'The Pavillion', Hensol, Vale of Glamorgan, CF72 8JY
Auditor	An independent audit firm acting in compliance with the International Code of Ethics for Professional Accountants (including International Independence Standards).
Chief Executive Officer	The senior employee of the Association
Club	Any club defined pursuant to FAW Rule 11.1.1
COMET	The Football Management System used by the Association. Any reference to FAW COMET or COMET shall mean the same.
Control	The power to conduct the activities of an entity and to direct its financial, operating or sporting policies which affect returns, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of control include a party: a. holding a majority of the shareholders' or members' voting rights; b. having the right to appoint or remove a majority of the members responsible for the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity); being a minority shareholder or a member of the entity and alone, pursuant to an agreement entered into with other

	shareholders or members of the entity or by any other means, being able to exercise control (including as defined under (a) or (b)).
Core Process	Minimum requirements that the FAW has to put in place for verification of compliance with the Criteria described in the Regulations as basis for the issuance of a Tier 1 Club Licence to a Licence Applicant.
Criteria	Requirements to be fulfilled by the Licence Applicant to be granted a Licence are divided into six categories: Sporting, Social and Environmental Sustainability, Infrastructure, Personnel & Administrative, Legal and Financial.
Costs of a Player's Registration	Amounts paid or payable directly attributable to a player's registration, comprising: a. fixed transfer compensation; b. realised conditional transfer compensation for amounts which have become payable during the period; any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.
Cymru Premier	The Cymru Premier is the Tier 1 League of the FAW Men's Pyramid.
Deadline for Submission of the Application to the Licensor	The date by which each Licensor requires the Licence Applicant to have submitted all relevant information for its application for a Tier 1 Club Licence.
Decision Making Bodies	The First Instance Body (FIB) and Appeals Body (AB).
Depreciation	The systematic allocation of the depreciable amount of tangible asset over its usual life, i.e. the period over which an asset is expected to be available for use by an entity.
Directly Attributable	Directly attributable means, in relation to a particular activity, that: a. the expense, whether operating or non-operating would have been avoided if that particular activity had not been undertaken; and b. the expense is separately identifiable without apportionment.
Directors	The body comprising the board of directors of the Association (including its committees and sub-committees) as constituted under the Articles.
Dividends	Distributions paid to holders of equity instruments
Employee Benefit Expenses	All forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment, including in respect of directors, management and those responsible for governance
Event or Condition of Major Economic Importance	An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position and net assets of the reporting entity/entities if it occurred during the preceding reporting period.
FAW	Football Association of Wales Limited.
FAW Club Licensing	Consists of the Criteria and a Core Process, as set out in these

System	present 'Regulations'.
FAW National Leagues Board	The FAW Standing Committee is responsible for the Club Licensing Regulations on behalf of the Board up to and including 31st July 2025. From 1st August 2025 the responsibility will be referred back to the Directors of the FAW.
First Instance Body (FIB)	The board appointed by the Licensor to assess Licence Applicant applications and decide whether or not to grant the Licence Applicant a Tier 1 Licence.
Government	Any form of government, including government agencies, government departments and similar bodies, whether local or national.
Group	A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership, that is controlled by another entity (known as the parent).
Impairment	An impairment loss, being the amount by which the carrying amount of a tangible asset exceeds its recoverable amount, i.e. the higher of an asset's fair value less costs to sell and value in use.
International Financial Reporting Standards (IFRS)	Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise: a. International Financial Reporting Standards; b. International Accounting Standards; and Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).
ISRS 4400	International Standard on Related Services 4400 (Revised), Agreed-Upon Procedures Engagements.
Joint Control	The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).
Joint Venture	A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.
Key Management Personnel	Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.
Licence	Certificate granted by the FAW confirming fulfilment of all minimum criteria by the Licence Applicant as part of the admission procedure for entering the Cymru Premier.
Licence Applicant	Legal entity fully and solely responsible for the football team participating in the national club competition, which applies for a Licence for assessment against the Tier 1 Club Licensing and Financial Sustainability Regulations.
Licence Season	FAW season for which a Licence Applicant has applied for/been granted the FAW Tier 1 Club Licence. It starts from 1st June 2027 to 31st May 2028.

Licensee	Licence Applicant that has been granted the Licence by Licensor.
Licensing Administration	Body or staff within the Licensor that deals with club licensing matters
Licensor	Body that operates the club licensing system and grants Licences. In Wales, FAW is the Licensor.
List of Licensing Decisions	List submitted to the FAW containing, among other things, information about the Licence Applicants that have undergone the club licensing process and been granted the FAW Men's Tier 1 Club Licence by the Decision-Making Bodies.
Material / Materiality	Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item or information, or a combination of both, could be the determining factor.
May	Indicates a party's discretion to do something (i.e. optional, rather than mandatory).
Minimum Criteria	Criteria to be fulfilled by a Licence Applicant in order to be granted the Licence. Known as 'A Criteria'.
Must or Shall	Indicates an obligation to comply with the Regulation (i.e. mandatory). Failure to meet the obligation will result in refusal to grant the FAW Men's Tier 1 Club Licence.
National Accounting Practice	The accounting and reporting practices and disclosures required of entities in the UK.
Net Debt	The aggregate of the following balances; Bank overdrafts, bank and other loans, accounts payable to group entities and other related parties less cash and cash equivalents; net player transfers balance (i.e. the net of accounts receivable from players' transfers and accounts payable from players' transfers) accounts payable to social/tax authorities (non-current).
Net Result	The total of all items of income less expenses in a period, in profit or loss
Non-football activities related to the club	Any revenue and directly attributable costs recognised by a club from certain defined operations, transactions or assets that are not football activities, but are related to the club. Non-football activities related to the club include only the following: a. Non-matchday use of the stadium for events (e.g. concerts, exhibitions); b. Rental of training facilities for non-football events; c. Rental of facilities at or adjacent to the stadium or training facilities (e.g. conference centre, business premises); d. Club museum not at the stadium; e. A bar or restaurant at the stadium, or a bar or restaurant separate from the stadium that uses the brand of the football club; f. Hotel adjacent to the stadium or training facilities;

g. Sports facilities, health centre, gym adjacent to the stadium or training facilities

Such activities are not contingent upon the club's sporting performance, sporting rights, player-related activities or matchday operation. Except for the activities (a) and (b) above, they must be incorporated in a separate entity and must represent in aggregate no more than 10% of total operating revenue.

Non-football activities not listed above or exceeding the 10% threshold above will not be considered unless assessed as related to the club by the CFCB on a case-by-case basis.

Non-football activities not related to the club	Non-football activities not defined as non-football activities related to the club are considered as not related to the club, even if they operate at or in close proximity to the club's premises or use the brand of the football club. Non-football activities not related to the club include amusement park, retail business, real estate development projects, casino, hospital.
Party	A natural or legal person, a legal entity or a government.
Player Registration(s)	Player registration(s) has the meaning set out in the FIFA Regulations on the Status and Transfer of Players.
Profit/Loss on Disposal of Tangible Fixed Assets	The profit or loss calculated as the difference between the net disposal proceeds, if any, and the carrying value (as per the balance sheet) of the tangible asset at the date of disposal
Professional Game Committee	The Professional Game Committee is a constituted advisory committee as set out in the FAW Standing Orders and will replace the FAW National Leagues Board as of 1st August 2025.
Professional Player	Professional player has the meaning set out in the *FIFA Regulations on the Status and Transfer of Players*. If applicable, a professional player may be male or female.
Protection from Creditors	Procedures pursuant to laws or regulations whose objectives are to protect and entity from creditors, rescue insolvent entities and allow them to carry on running their business as a going concern. This process encompasses (voluntary) liquidation or administration procedures and other insolvency proceedings (that might result in a compromise with creditors, bankruptcy or liquidation).
Recommended	This is best-practice recommendation and therefore, not a Tier 1 Club Licence failure.
Related Party	A related party is a person or entity or government that is related to the entity that is preparing its financial statements (the reporting entity). In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form. a. A person or a close member of that person's family is related to a reporting entity if that person: i. has control or joint control of the reporting entity; ii. has a significant or decisive influence over the reporting entity; or iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. b. An entity is related to a reporting entity if any of the following conditions applies: i. The entity and the reporting entity are members of the

	same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). ii. The entity and the reporting entity are controlled, jointly controlled, or significantly or decisively influenced by the same party. iii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). iv. A party has a significant or decisive influence over the other entity. v. Both entities are joint ventures of the same third party. vi. One entity is a joint venture of a third entity, and the other entity is an associate of the third entity. vii. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. viii. The entity is controlled or jointly controlled by a person identified in a) ix. A person identified in (a)(i) has a significant or decisive influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.
Reporting Entity/Entities	A registered member and/or football company or group of entities or some other combination of entities which is included in the reporting perimeter, and which Must provide the Licensor with information for both club licensing and club monitoring purposes.
Reporting Period	A financial reporting period ending on the reporting entity's annual accounting reference date.
SGSA	The Sports Ground Safety Authority, which is the UK Government's advisor on safety at sports grounds and a world leader in safety
Significant Change	An event that is considered material to the documentation previously submitted to the Licensor and that would require a different presentation if it occurred prior to submission of the documentation.
Significant Influence	The power to participate in the financial, operating or sporting policies of an entity, but not in control or joint control of that entity, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise. Examples of significant influence include a party: a. holding, directly or indirectly, between 20% and 50% of the shareholders' or members' voting rights; b. having the ability to influence the appointment or removal of a majority of the members responsible for the governance of an entity (e.g. any administrative, management or supervisory bodies of an entity); c. being a minority shareholder or a member of the entity and alone, pursuant to an agreement d. entered into with other shareholders or members of the entity or by any other means, being able to exercise any

	significant influence (including as defined under a) and b); providing in one reporting period either alone or in aggregate with parties under the same ultimate controlling party or government (excluding UEFA, a UEFA member association and an affiliated league) an amount equivalent to at least 30% of the entity's total revenue for the same period.
Stadium	The venue used by a club for a football match including adjacent properties used for the organisation of such football match (for example offices, hospitality areas, press centre and accreditation centre).
Statutory Closing Date	The annual accounting reference date of a reporting entity.
Subsequent Events	Events or conditions occurring after the licensing decision.
Supplementary Information	Financial information to be submitted to the Licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met. The supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.
Tangible Assets	Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes on a continuing basis in the entity's activities.
Tier 1	The first tier of the FAW Pyramid as defined in the FAW's "*Regulations for the Men's Pyramid League System"*.
Tier 1 Club Licence	Certificate granted by the Licensor confirming fulfilment of all minimum mandatory Criteria by the Licence Applicant as part of the admission procedures for entering the Cymru Premier.
Tier 2	The second tier of the FAW Pyramid as defined in the FAW's "*Regulations for the Men's Pyramid League System"*.
Training Facility	The venue(s) at which a club's football players undertake football training and/or youth development activities on a regular basis, comprising football pitches, indoor training facilities, dressing rooms and a medical room.
UEFA	Union des Association Européennes de Football
Ultimate beneficiary	A natural person on whose behalf an entity or arrangement is owned or controlled or a transaction conducted.
Ultimate controlling party	A natural or legal person who/which has directly or indirectly, ultimate control of an entity.

Any masculine or feminine grammatical forms used to refer to people in the different language versions of these regulations are used for readability only and should be understood to cover people of all genders, except where clear from the context.

1.1 Men's Tier 1 Club Licensing Regulations

The Men's Tier 1 Club Licensing Regulations ("Regulations") set out quality standards and procedures by which clubs will be assessed as a basis for entry to FAW Men's Tier 1 competitions, with continuous improvement of many aspects of football.

The Football Association of Wales (FAW) approved the Tier 1 system on 6th December 2005 and the FAW Council has agreed the same Criteria subjects as UEFA Licensing, which made its decision following a consultation exercise with a variety of bodies.

Licensing requires that those clubs in membership of the Cymru Premier ("the League") meet specific standards. The standards are presented in the form of Criteria under six headings;

Sporting: Youth & Coaching

Social and Environmental Sustainability

Infrastructure

Personnel and Administration

Legal

Financial

The Criteria are transparent and consistent with UEFA standards where necessary, and a great deal of care and attention has been given to the drafting of these Regulations. The focus on the above areas is to establish a set of quality standards for Tier 1 that are attainable for all current clubs and for those aspiring to join the Cymru Premier. It also provides those wishing to partake in the UEFA Men's Champions League, UEFA Men's Europa League and UEFA Men's Conference League. a platform for meeting the Criteria UEFA set for their respective competitions.

Licensing will have all the characteristics of a quality management system. The FAW's management of the system will be coherent with UEFA Licensing, which is annually subject to third party scrutiny by UEFA and assessed by two Independent Bodies (First Instance Body and Appeals Body), in order to guarantee the transparency and integrity of the system.

1.2 Benefits of Men's Tier 1 Club Licensing Regulations

The FAW sets the standards for Men's Tier 1 Club Licensing Regulations. By meeting these standards, football as a whole is acknowledging its responsibility to the community at large. Licensing is a transparent process that enables Licence Applicants to demonstrate to all their stakeholders that they meet quality standards.

Licensing will help to establish benchmarking information. Licence Applicants will be able to use this information to establish their position and to plan future quality improvement.

FAW resources will be focused on assisting Licence Applicants demonstrating a desire to improve and work in partnership with each other for the benefit of the football community in Wales. Football will benefit from the adoption of quality management practices by the FAW.

These Regulations were adopted by the Football Association of Wales on 7th September 2026 and come into force for the 2027/2028 season.

2.1 The Management of the System

The Men's Tier 1 Club Licensing Regulations will be managed by the FAW for Licence Applicants to Tier 1. The system will comprise of audits conducted by the FAW and assessment by the Decision-Making Bodies.

In order to demonstrate that it meets the Criteria, an inspection of the Stadium will take place and the Licence Applicant Must upload all necessary supporting documents using the FAW Club Licensing systems and procedures as set by the Association from time to time.

Applications will be considered by the Decision-Making Bodies, in accordance with these Regulations and the Core Process.

If current Cymru Premier clubs are upgrading their current infrastructure after 31st March 2027, then developments can be permitted, provided that the club can provide quotes, planning permission approval (if required) and evidence of the necessary finance, in order to complete the required upgrades by a date which is to be agreed at the sole discretion of the Decision-Making Bodies and confirmed by the FAW Club Licensing Staff that the developments meet the Minimum Criteria.

In considering a non-Cymru Premier club's licence application, a non-Cymru Premier club Must submit any required planning applications for infrastructure developments by 31st December 2026. A non-Cymru Premier club can be permitted to make developments to their infrastructure criteria if they can evidence by the 31st March 2027 deadline that quotes, planning permission approval (if required) and the necessary finance is in place in order to complete the required upgrades by a date which is to be agreed at the sole discretion of the Decision-Making Bodies and confirmed by the FAW Club Licensing Staff that the developments meet the Minimum Criteria.

When applying for a Tier 1 Club Licence, required personnel may be permitted to attend mandatory courses after the 31st March 2027 deadline, provided the Licence Applicant can demonstrate that all course pre-requisites have been met and their attendance has been confirmed by the awarding body. The final deadline for course completion must be approved by the Decision-Making Bodies in order for a Tier 1 Club Licence to be granted.

Those Licence Applicants that meet the Criteria will be issued with a Tier 1 Club Licence. Those Licence Applicants that have not fulfilled the minimum 'A' Criteria will not be granted a Tier 1 Club Licence unless an extension has been permitted by the First Instance Body (FIB) or Appeals Body (AB) to carry out any upgrades. Should any infrastructure developments or course qualification requirements not be completed by the date set by the respective Decision-Making Bodies, then the same Decision-Making Body will have the right to revoke the applicable Tier 1 Club Licence.

The deadline for the submission of the list of Licensed Clubs is set by the FAW Board and must be strictly adhered to annually. It must also be before the Cymru Premier Annual General Meetings.

2.2 Tier 1 Club Licence Refusal

A Tier 1 Club Licence is mandatory for participation at Tier 1.

If a Licence Applicant is refused a Tier 1 Club Licence by the First Instance Body, the following procedure will apply:

A Licence Applicant refused a Tier 1 Club Licence, must submit any appeal to the Club Licensing Manager within 10 days of being informed of the First Instance Body's decision. All appeals must be forwarded in writing for attention of the Club Licensing Manager together with the appropriate appeal fee of £400. The Appeals Body is notified, and a meeting date agreed.

The Club Licensing Manager prepares a report and dispatches this to the Appeals Body.

The Appeals Body considers the Licence Applicant's appeal by no later than 31st May each year. The date of the Appeals Body is set in the Core Process. The decision is made whether to grant a Tier 1 Club Licence or not. If the Tier 1 Club Licence is granted, area for future attention may be detailed. If the Tier 1 Club Licence is refused, areas to be addressed must be detailed and any relevant sanction is applied.

The Club Licensing Manager submits the list of licensed clubs to the FAW Board, the Cymru Premier, the Cymru North/South leagues at Tier 2 of the FAW Pyramid before their respective Annual General Meeting.

2.3 Criteria Graduation

The Criteria described in these Men's Tier 1 Club Licensing Regulations are graded into three separate categories.

The different grades have been defined as follows:

'A' Criteria – Mandatory

If the Licence Applicant does not fulfil any 'A' Criteria, then it cannot be granted a Men's Tier 1 Club Licence unless the Decision-Making Bodies grant an exemption under 2.1 of these Regulations.

'B' Criteria – Expected

If the Licence Applicant does not fulfil any 'B' Criteria then it may still receive a Men's Tier 1 Club Licence subject to the Licence Applicant fulfilling the 'A' Criteria; However, repeated failure to meet these Criteria May result in sanctions as specified by the Decision-Making Bodies in accordance with 3.4 of these regulations.

'C' Criteria – Recommended

If the Licence Applicant does not fulfil any 'C' Criteria, then it may still receive a Men's Tier 1 Club Licence. These Criteria may become 'A' or 'B' Criteria in future licences or may be current requirements of the UEFA Men's Club Licence; however, it is recommended that Licence Applicants have these Criteria in place to support the overall development of the club.

2.4 Development

Licensing is a progressive system designed to deliver continuous improvement, which will be introduced as the system develops. The FAW Directors has the ultimate authority to review Criteria. They will consider feedback from the FAW National Leagues Board up to and including 31st July 2025. From 1st August 2025 this will be replaced by the Professional Game Committee. The Directors may also seek further consultation from the League Management Committees, the Adran North and Adran South clubs on the Criteria. The development process will incorporate reasonable time scales, and the Regulations will be reviewed on an annual basis.

3.1 Responsibilities of the Licensor

The Licensor is the Football Association of Wales (FAW). It governs the Men's Tier 1 club licensing system.

The Licensor must:

i. establish an appropriate licensing administration as defined in Article 3.2;
ii. establish at least two Decision-Making Bodies as defined in Article 3.3;
iii. set up a catalogue of sanctions as defined in Article 3.4;
iv. defines the Core Process in accordance with Article 3.6;
v. assesses the documentation submitted by the Licence Applicants, considers whether this is appropriate and defines the assessment procedures in accordance with Article 3.7;
vi. ensure equal treatment of all Licence Applicants and guarantees them full confidentiality with regard to all information provided during the licensing process as defined in Article 3.8;
vii. determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a Tier 1 Club Licence to be granted.

3.2 Licensing Administration

The Licensor must appoint a Club Licensing Manager who is responsible for the Licensing Administration. The Club Licensing Manager should be educated as a minimum to degree level.

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 Licence Season;
d. informing the FAW and UEFA of any event occurring after the licensing decision that constitutes a Significant Change to the information previously submitted tothe 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.

At least one member of the licensing administration or an external financial expert must have a financial background and a diploma in accountancy/auditing recognised by the ACCA (or a recognised equivalent) or must have several years' experience in the above matters (a "recognition of competence")

3.3. Decision-Making Bodies

1. The Decision-Making Bodies are the First Instance Body and the Appeals Body, and they must be independent of each other.
2. The First Instance Body decides on whether the Tier 1 Club Licence should be granted to a Licence Applicant on the basis of the documents provided by the submission deadline set by the Licensor and on whether the Tier 1 Club Licence should be withdrawn.
3. The Appeals Body decides on appeals submitted in writing and makes a final decision on whether the Tier 1 Club Licence should be granted or withdrawn. Should the Tier 1 Club Licence be granted, the Licence Applicants appeal fee must be returned.
4. Appeals may only be lodged by:
   a. a Licence Applicant who received a refusal from the First Instance Body;
   b. a Licensee whose Tier 1 Club Licence has been withdrawn by the First Instance Body; or;
   c. the Club Licensing Manager on behalf of the Licensor.
5. 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.
6. As per FAW Rule 149(B), the licensing of Qualifying Clubs and all other clubs under the jurisdiction of the Association to play in Cymru Premier and UEFA Leagues or competitions shall be governed, sanctioned, and controlled as set out in these Regulations and the UEFA Club Licensing Regulations for UEFA Men's Club Competitions respectively.
7. Members of the Decision-Making Bodies are selected by the Directors of the Football Association of Wales for a term of three years 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 they or any member of their family (spouse, child, parent or sibling) is a member, shareholder, business partner, sponsor or consultant of the Licence Applicant;

c. not act simultaneously as Club Licensing Manager or a member of the licensing administration

d. not belong simultaneously to a judicial statutory body of the Licensor;

e. not belong simultaneously to the FAW Council of the FAW or its affiliated leagues or area associations;

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 ACCA (or a recognised equivalent);

h. not belong simultaneously either to the administrative staff or to any statutory Decision-Making Body or committee of the Football Association of Wales or the Cymru Premier.

8. The quorum of the Decision-Making Bodies is three members. In case of a tie, the chair has the casting vote.

9. The Decision-Making Bodies must operate according to procedural rules – to be defined by the Licensor - which are as follows;

a. The submission deadline for all documents in the first instance is 31st March 2027, as specified in the annual Core Process and Must be respected.

b. The respective Decision-Making Body may, at its discretion, consider documents submitted after the prescribed deadline, provided they are received before the relevant Decision-Making Body meeting. In deciding whether to accept late submissions, the Decision-Making Body shall consider whether sufficient time remains between receipt of the documents and the meeting to allow for an appropriate review.

c. The Licensor, licensing experts and the Decision-Making Body members must all guarantee the principle of equal treatment by annually signing forms of independence and confidentiality.

d. Licence Applicants may have legal representation at the First Instance Body or the Appeals Body meeting, if seven days' notice is provided in writing to the Licensor.

e. The Licence Applicant has the right to be heard at a Decision-Making Body meeting, by either legal representation as described in Paragraph 3.3(9d) or by the Club Chairperson or their nominated deputy, if seven days' notice must be provided in writing. The Decision-Making Bodies also have the right to request that their meeting is attended by a club representative.

f. The official language for all correspondence and meetings is English.

g. The Licensor is permitted to set time limits within the Core Process which guarantees feedback from the licensing experts before the final submission deadline. (e.g. calculation, compliance, interruption, extension).

h. A Licence Applicant has the right to submit an appeal in writing to the Club Licensing Manager within six days as of the date of the corresponded decision of the First Instance Body.

i. All deadlines are clearly defined within the Core Process in order to ensure that there are no delaying effects to Competitions or to process.

j. The Licence Applicant may submit supplementary evidence to the Appeals Body.

k. The standard of proof is to the comfortable satisfaction, with the burden of proof placed on the Licence Applicant.

l. All decisions made by the First Instance Body and the Appeals Body must be confirmed in writing to the relevant Licence Applicant on the same day as the decision was made with reasoning provided. The only exception to this is where a First Instance Body or Appeals Body are meeting over two days, in which case, all decisions will be communicated to the relevant Licence Applicants on the second day of the meeting.

m. Any complaint must be submitted in writing to the Chief Executive Officer.

n. Content and form of pleading.

o. Deliberation / hearings – The Decision-Making Bodies must consider all written and verbal evidence provided by the Licence Applicants and the licensing experts. The Decision-Making Bodies must deliberate this evidence before providing the findings of the hearing.

p. Cost of procedure – The cost of the Appeal shall be £400.

3.4 Catalogue of Sanctions

1. To guarantee an appropriate assessment process, the FAW has set up a catalogue of sanctions for the Club Licensing System for the non-respect of 'B' Criteria referred to in these Regulations. It falls to the competent national bodies to impose these sanctions on the Licence Applicants/Licensees.

2. The catalogue of sanctions are as follows;

a. A warning can be issued.
b. For a second offence of the same Criteria, the financial incentive for achieving the Tier 1 Club Licence can be withheld.
c. A suspended fine can be imposed.
d. A fine of up to £10,000 can be imposed.
e. The Tier 1 Club Licence can be withdrawn.
f. A suspension from achieving a Tier 1 Club Licence can be imposed for the following Licence Season.

3. To guarantee an appropriate assessment process, the FAW must 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.).

3.5 Licensor's Certification

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

3.6 The Core Process

1. The Licensor has defined the Core Process for the verification of the Club Licensing Criteria and thus manage the issuing of Tier 1 Club Licences.
2. The Core Process starts on 7th September 2026 and ends on the submission of the list of licensing decisions to the FAW administration by the deadline communicated by the latter.
3. 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 the List of Licensing Decisions to the FAW within seven days of each decision being final.
4. The deadlines for the above key process steps must be clearly defined and communicated to the clubs concerned before the start of the Core Process by the Licensor.

3.7 Assessment Procedures

The Licensor defines the assessment procedures, except those used to verify compliance with the defined Criteria for which specific assessment processes must be followed as set out in Annex J.

3.8 Equal Treatment and Confidentiality

1. The Licensor ensures equal treatment of all Licence Applicants during the Core Process.
2. The Licensor guarantees the Licence Applicants' full confidentiality regarding all information submitted during the licensing process. Anyone involved in the licensing process or selected/appointed by the Licensor must sign a confidentiality agreement before assuming their tasks.

4.1 Definition of Licence Applicant

1. A Licence Applicant May only be a football club, i.e., a legal entity responsible for a men's football first team participating in national and UEFA club competitions and that either:
   a. is a registered member of the Football Association of Wales and/or its affiliated league(s) and/or an area association affiliated league (hereinafter: registered member); or
   b. has a contractual relationship with a registered member (hereinafter: football company).

4.2 General Responsibilities of the Licence Applicant

1. The Licence Applicant Must provide the Licensor with:
   a. all necessary information and/or relevant documents to fully demonstrate that the licensing obligations are fulfilled; and
   b. any other document relevant for decision-making by the Licensor.
2. This includes information on the reporting entity/entities in respect of which sporting, social and environmental sustainability, infrastructure, personnel and administrative, legal and financial information is required to be provided to satisfy the Criteria.
3. Any event occurring 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 (including a change of the Licence Applicant's legal form, legal group structure including ownership, or identity).

4.3 FAW Men's Tier 1 Club Licence Certification

1. Licence Applicants which qualify for the Cymru Premier on sporting merit must obtain the Men's Tier 1 Club Licence, issued by the Licensor according to the present Regulations.
2. An FAW Men's Tier 1 Club Licence expires without prior notice at the end of the Licence Season for which it was issued.
3. An FAW Men's Tier 1 Club Licence cannot be transferred.
4. An FAW Men's Tier 1 Club Licence may be withdrawn by the Licensor's Decision-Making Bodies if:
   a. any of the conditions for the issuing of the FAW Men's Tier 1 Club Licence are no longer satisfied; or
   b. the Licensee violates any of its obligations under the present Regulations.
5. As soon as a withdrawal of an FAW Men's Tier 1 Club Licence is envisaged, the FAW Licensing Administration must notify the Chief Executive Officer accordingly. The Chief Executive Officer will have the discretion to refer the withdrawal of an FAW Men's Tier 1 Club Licence to the First Instance Body or Appeals Body, whichever Decision-Making Body granted the Tier 1 Club Licence to the Licence Applicant. The Decision-Making Body will determine whether the Tier 1 Club Licence be withdrawn or not.
6. It Shall cost £400.00 per club, to apply for an FAW Men's Tier 1 Club Licence. This Must be paid by the application deadline stated in the Core Process. Licence Applicants that are successfully granted a Tier 1 Club Licence by the First Instance Body shall have their application fee refunded.
7. Any Licence Applicant that is granted the Men's UEFA Club Licence and the FAW Men's Tier 1 Club Licence will be entitled to claim £6,000 from the Licensor. To claim the full amount, the Licence Applicant must comply with the requirements listed below in Paragraph 4.3 7(i) – (iv) by the dates set out in their respective paragraphs.
   i. For attaining a Men's UEFA Club Licence and the FAW Men's Tier 1 Club Licence, the Licence Applicant shall be entitled to £2,000.00 as a reward.
   ii. The Licence Applicant completes and submits fully independent audited accounts by 31st March 2027, as approved by the First Instance Body, then the Licence Applicant shall be entitled to claim £2,500.00. A failure to comply with submission by 31st March 2027 will mean that the Licence Applicant will not be entitled to claim £2,500.00 for their audited accounts. Furthermore, the Licence Applicant Must provide evidence of the costs incurred for supplying audited accounts before payment can be made. These Must be supplied by a date set by the Licensor in their correspondence to the Licensee.
   iii. The Licence Applicant completes and submits player medical questionnaires and SCAT6's within two weeks of both the professional player registration window closing. This must be completed for all players that are eligible to participate in the first team using the systems and procedures set by the Licensor. The Licence Applicant Must sign and apply the principles of the FAW Concussion Charter. If the Licence Applicant complies with these requirements, they will be entitled to £1,000.00. A failure to comply with submission by the respective deadlines will mean that the Licence Applicant will not be entitled to claim £1,000.00 for their player medical submissions. Furthermore, the Licence Applicant

Must provide evidence of the costs incurred for supplying player medicals before payment can be made. These Must be supplied by a date set by the Licensor in their correspondence to the Licensee.

iv. The Licence Applicant completes and submits all mandatory Legal Criteria documentation by 28th February 2027, then the Licence Applicant shall be entitled to claim £500.00. A failure to comply with submission by 28th February 2027 will mean that the Licence Applicant will not be entitled to claim £500.00 for their Legal submissions.

A failure to comply with the dates set out above will lead to a reduction of the amount for each non-compliance. Payments can only be made to Licence Applicants who are granted a Men's Tier 1 Club Licence. A Licence Applicant refused a Men's Tier 1 Club Licence will not receive any of the payments mentioned above.

4.4 Clubs outside of Tier 1

1. Only Licence Applicants participating in the Cymru Premier or Tier 2 are permitted to apply for an FAW Men's Tier 1 Club Licence.
2. Licence Applicants seeking promotion into the Cymru Premier must meet all of the 'A' Criteria as stated in these regulations before the 31st March 2027, unless an exception has been granted in accordance with I.04(3) and/or Paragraph 2.1 of these Regulations. A Licence Applicant may appeal the decision of the First Instance Body to grant an exception to their Tier 1 Club Licence. The appeals process is detailed in Paragraph 3.3(4)
3. Should a Licence Applicant be granted an FAW Men's Tier 1 Club Licence but not be eligible to play in the Cymru Premier (i.e because of relegation from Tier 1 or not gaining promotion via sporting merit from Tier 2), the Men's Tier 1 licence application shall be conferred to an FAW Men's Tier 2 application, subject to the Licence Applicant achieving the 'A' Criteria for Tier 2.

5. SPORTING

S.01 Youth Development Programme

1. The Licence Applicant Must have a written youth development programme approved by the Licensor. The FAW will verify the implementation of the approved youth development programme and evaluate its quality.
2. The youth development 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, other);
   e. Financial resources (budget, contribution from Licence Applicant, players or local community, etc.);
   f. Football education programme for the different age groups (playing skills, technical, tactical and physical);
   g. Education initiatives such as; 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 the achievements of the set objectives;
   j. Duration of the programme (at least three years but maximum seven).
3. 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 UK law; and
   b. no youth player involved in its youth development programme is prevented from continuing their non-football education.

S.02 Youth Teams

1. 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.
2. Each youth team, except of the under-10s, Must take part in official competitions or programmes played at national, regional or local level and recognised by the FAW.
3. The Licence Applicant Must meet all the mandatory requirements set out in part A of Annex K – National Academi Licensing Framework.

S.03 Medical Care of Players

1. 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.
2. The Licence Applicant Must submit this data using the computer systems and procedures as approved by the FAW from time to time.
   a. For Tier 2 clubs, a medical examination questionnaire can be requested from the FAW.
3. 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.
4. The Licence Applicant Must sign and apply the principles of the FAW Concussion Charter. A template for the FAW Concussion Charter can be requested from the FAW.

S.04 Registration of Players

1. All the Licence Applicant's players above the age of ten Must be registered with the FAW or its Area Association in accordance with the relevant provisions of the *FIFA Regulations on the Status and Transfer of Players*.

S.05 Written Contract with Professional Players

1. Each of the Licence Applicants' Professional Players Must have a written contract with the Licence

Applicant in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

2. 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 United Kingdom, the European Union and the rest of the UEFA territory. *(B Criteria)*

S.06 Loan of Professional Players

1. 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.

S.07 Refereeing Matters and Laws of the Game *(B Criteria)*

1. 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 FAW during the 12 months prior to the Licence Season.

S.08 *Integrity Education Workshop* *(C Criteria)*

1. It is recommended that each Licence Applicant's first team players and coaching staff participate an FAW Integrity workshop.

S.09 Contact Time

1. The Licence Applicant Must have three contact days during a week throughout the season. (For example, training twice a week and a match once a week):
   a. A training session May consist of tactical and technical sessions or strength & conditioning activities.
   b. If a team has a midweek fixture, this will be counted as one of the required contact days for that week.

S.10 Women's Football Activities

1. 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 senior 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 (i.e. Huddle).
2. For any Licence Applicants that support women's football under S.10(1), must ensure the measures and/or activities are provided with the same guarantees to access playing and training facilities as the men's football section.

S.11 Club Development Plan

1. The Licence Applicant Must provide a Club Development Plan as approved by the Licensor's Senior Elite Club Development Manager.

SES.01 Equality and Inclusion

1. The Licence Applicant Must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the Licence Applicant.

SES.02 Anti-Discrimination

1. The Licence Applicant Must establish and implement a policy to tackle discrimination and to guarantee that all the Licence Applicant's policies, programmes and practices are exercised without discrimination of any kind.

SES.03 Safeguarding / Child and Youth Protection and Welfare

1. The Licence Applicant Must establish and implement a policy to protect, safeguard and ensure the welfare of youth players and ensure they are in a safe environment when participating in activities organised by the Licence Applicant.

SES.04 Social and Environmental Sustainability Strategy

1. The Licence Applicant Must establish and implement a social and environmental sustainability strategy in line with the FAW and / or UEFA Football Sustainability Strategy 2030 and relevant FAW and / or UEFA guidelines, for at least the areas of equality and inclusion, anti-discrimination, child and youth protection and welfare, football for all abilities, and environmental protection.

SES.05 Football for All Abilities

1. The Licence Applicant Must establish and implement a policy to make following and contributing to football activities organised by the Licence Applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

SES.06 Environmental Protection

1. 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.

I.01 Stadium Safety Assessment

1. The Licence Applicant Must provide a Stadium Safety Assessment in accordance with one of the following:

   a. Stadium Shall have been assessed by the Sports Grounds Safety Authority (SGSA) and the Licence Applicant Must comply with all non-conformities as detailed in the SGSA report.

   b. Stadium shall have been issued with a general safety certificate in accordance with the Safety of Sports Ground Act 1975 (as amended). The certifying authority on an annual basis Shall review the certificate.

   c. Stadium Shall have been issued with one or more general safety certificates to cover one or more regulated stands in accordance with the Fire Safety and Safety of Places of Sports Act 1987 (as amended). The certifying authority on an annual basis Shall review the certificate(s).

2. All safety assessments submitted for Paragraph I.01(1) Must not be older than 24 months at the date of the deadline for submission of documents.

3. The FAW may at any time, request a safety assessment if there are concerns raised which warrant a new safety assessment to take place. The determination on this will be at the discretion of the Licensor. If a new safety assessment is required and it confirms that the stadium is unsafe, then the Licence Applicant Must make the necessary upgrades or amendments to ensure the ground can be classed as safe again.

I.02 Event Safety Policy

The Licence Applicant Must provide an Event Safety Policy which addresses both the wider definition of safety (to include counter-terrorism and crowd disorder/anti-social behaviour) and the responsibility for all persons present at the sports ground.

I.03 Stadium Contingency and Evacuation Plan

1. The Licence Applicant Must provide a plan to evacuate the Stadium in response to any contingencies which arise.
   a. This document should be formulated in co-operation with and approved by the County Council, Police, Fire and / or Health Services.

I.04 Approved Capacity Level

1. The Licence Applicant Must have in place capacity calculations showing the final safe capacities of each part of the ground and of the ground as a whole. Clubs are reminded that the final safe capacity is the lowest of the entry capacity, holding capacity, exit capacity and evacuation capacity.

   a. Clubs are reminded that their own performance in terms ofthe physical condition of the ground, the (P) factor, and its safety management, the (S) factor, have a direct effect on the capacity level of the ground.

2. The minimum capacity for Cymru Premier and League Cup matches will be 1,500 spectators. Licence Applicants Must have in place at least 500 covered seats, which are in compliance with Paragraph I.19.

I.05 Public Access and Egress

1. The Licence Applicant Must ensure the following is provided in the Stadium and the relevant documents provided for the audit.
   a. At least two turnstiles which Must be designed in such a way as to avoid congestion and ensure the smooth flow of the crowd, and the ability to increase the number of entry points in order to achieve maximum capacity, as per the clubs latest SGSA report.
   b. All public passageways and stairways in the spectator areas Must be painted in a bright colour, as must all gates leading from the spectator areas into the playing area and all exit doors and gates leading out of the Stadium.
   c. All exit doors and gates in the Stadium, and all gates leading from the spectator areas into the playing area, Must:
      i. Be fitted with a locking device which may be operated simply and quickly by anyone from the inside in the case of exit doors and gates or from either side in the case of gates leading into the playing area;
      ii. Be designed to remain unlocked while spectators are in the Stadium;
      iii. Open outwards.

d. Approaches to the Stadium Must be adequately signposted to guide spectators to their sectors, and all turnstiles, entry and exit gates and doors Must be operational and similarly clearly indicated by signs which are universally understood. Commercial signage and signage within dressing rooms Must also be on display.

e. The boundary wall/fence Must be of sound solid construction, secure on all sides and designed to obscure viewing from outside the Stadium (recommended height of boundary structure is 2 metres).

4. The Licence Applicant Must submit a layout plan detailing the Stadium (1:1000), to include the procedure for all players, match officials and spectators when entering the Stadium and a site plan showing the access routes into the Stadium (1:1500). A policy Must be in place if there is a need for segregation.

5. The Licence Applicant Must implement a live electronic ticketing system which Must be utilised for matches.

I.06 Public Address System

1. The Stadium Must be equipped with a public address system.

2. The public address system Must cover both the inside and outside of the Stadium and be secured against failures of the main power supply.

I.07 Control Room *(B Criteria)*

The Stadium must have a control room that provides a good overview of the inside of the Stadium and is equipped with communication facilities.

I.08 Field of Play

1. The field of play Must be smooth and level.

2. The Stadium Must be equipped with either a natural playing surface or football turf.

a. Football turf Must be in accordance with the "FAW Regulations for the use of Football Turf Pitches" and Must meet all the following conditions:

i. It Must have been granted the required FIFA Licence with the relevant certificate, which can only be delivered after the turf in question has been tested by a FIFA-accredited laboratory as meeting the FIFA quality standards for football turf;

a. It is recommended that the FIFA Licence cover the entire football season from June to the following June *(C Criteria)*

ii. It Must meet all the requirements of the national legislation in force;

iii. Its surface Must be green and pitch line markings Must be white in accordance with the Laws of the Game. Any pitch line markings for alternative sports are not permitted and Must be masked out prior to a game.

3. The field of play Must be equipped with a drainage system so that it cannot become unplayable due to flooding.

4. The field of play Must be a minimum 100 metres long and 64 metres wide.

a. It is recommended the field of play is 105 metres long and 68 metres wide. (*C Criteria*)

5. There Must be a grass verge or alternatively artificial turf of the minimum width of 1.5 metres between the touch line and the perimeter barrier.

a. It is recommended that this distance is 3 metres. (*C Criteria*)

b. Any new pitch developments must have a minimum of 3 metre run off between the touch line and the perimeter barrier.

6. There Must be a permanent, fixed barrier, surrounding the perimeter of the pitch, to a minimum height of 1.1 metres as measured from the spectator side,

a. The barrier must be of sound construction (e.g. concrete and steel) and free from all sharp edges, surrounding the pitch on all sides that May be occupied by spectators.

b. The barrier, if other than solid wall type of construction must be infilled for example, by advertising boards.

7. If the Licensor believes that the quality of the field of play falls below an acceptable standard, an industry expert must assess the quality of the field of play. The expert will make recommendations to enhance the quality of the field of play which clubs Must carry out within reasonable timescales. The groundsman responsible for the maintenance of the field of play Must subsequently attend any relevant courses as instructed by the FAW.

I.09 Warm-Up Area for substitutes

A warm-up area for substitutes Must be available along the touchlines or behind the advertising boards behind the goal.

I.10 Goals and Spare Goals

1. Goals and Spare Goals Must be in compliance with the Laws of the Game as promulgated by the International Football Association Board (IFAB), which means, in particular, that:
   a. the distance between the posts must be 7.32m;
   b. the distance from the lower edge of the crossbar to the ground must be 2.44m;
   c. the goalposts and crossbars must be white;
   d. they must not pose any danger to players.
2. A spare goal, which can be easily installed if the circumstances so require, Must be available within the Stadium for Tier 1 league matches.

I.11 Substitutes' Benches

1. The Stadium Must be equipped with two covered benches at pitch level, each with seating room for at least 13 people and positioned either side of the halfway line. The two benches Must be on the same side as each other.
2. A position with a desk Must be provided for the fourth official, ideally covered and between the substitutes' benches.
3. A technical area Must be marked for each substitutes bench to define the area designated for team officials, as per IFAB Laws of the Game.

I.12 Dressing Rooms

1. The Stadium Must be equipped with:
   a. A player's dressing-room for each team with seating room for at least twenty people, a minimum of five showers, exclusive use to one individual seated toilet with wash basin, one massage table and one tactical board;
      i. Any new developments to player's dressing rooms Must have seating room for at least twenty-five persons and three seated toilets.
      ii. Each player's dressing room must be a minimum of $20m^2$ to accommodate the minimum capacity of twenty people.
   b. A match official's dressing-room with seating room for five people, a minimum of one shower, exclusive use to one individual seated toilet with wash basin and a desk.
      i. Any new developments to the match official's dressing rooms Must provide a provision for match official teams of mixed gender.
   c. All rooms must be clearly signposted, well lit, ventilated and/or heated, and equipped with Wi-Fi.
2. The Stadium Must guarantee direct, private and secure access and egress for both teams and the match officials from their dressing-rooms to the playing area and ensure their safe arrival/departure from the Stadium.
   a. If deemed necessary, the Licence Applicant will be required to submit a written policy in order to meet this criterion.
3. It It's brought to the attention of the FAW that the dressing rooms fall below the minimum hygiene and/or quality standards as expected by the FAW, and/or the SGSA at any stage during the season, the following will take place:
   a. An inspection and/or evidence gathering must be carried out at the earliest opportunity.
   b. The club Must complete any facility improvements as advised by the FAW and/or the SGSA.

I.13 Matchday Office / Delegate's Room

1. The Stadium Must be equipped with a room that is exclusively reserved for a match day office, with easy access to the team's and match officials dressing rooms.
2. The room Must be well lit, ventilated and/or heated, clearly signposted and equipped with Wi-Fi.

I.14 Emergency Medical Room for Players & Officials

1. The Stadium Must be equipped with an emergency medical room for first aid and medical treatment of

players and officials. A list of the minimum medical facilities and equipment can be found in Annex B.

2. Emergency vehicles Must be able to drive into the Stadium;

   a. The access and egress point(s) must not be blocked.

   b. A parking space Must be identified for an emergency vehicle to park, which Must not be occupied by any other vehicle or used for any other purpose.

   c. Unobstructed access leading from a spectator area in the Stadium to the playing area Must be provided to allow access and egress for a stretcher.

      i. It is recommended that this access is located as close as possible to the area designated for the access/egress of the emergency vehicle(s). *(C Criteria)*

4. The Emergency Medical Room must have a minimum internal area of $8m^2$ and must allow unobstructed access from the field of play to the Emergency Medical Room. The Emergency Medical Room must be accessible without the need to ascend stairs.

I.15 Doping Control Room

1. The Stadium Must be equipped with a dedicated doping control station.
2. The station Must meet the requirements set out in Annex C of these regulations.
3. It is recommended that the station meets the requirements set out in Annex D of these regulations, which is the UEFA criteria. (*C Criteria*)

I.16 Floodlighting

1. The Stadium Must be equipped with floodlight installations.
2. The Stadium floodlight lux levels Must be in compliance with the following:
   a. Achieve a value of 500 lux (or 500 lux adjusted which allows for a 10% deviation) for Cymru Premier and League Cup matches when tested by an independent organisation.
   b. Licence Applicants Must provide a report stating the lux value, which Must be no more than two years old.
      i. The report Must be a 96-point lighting test.
3. The FAW may at any time, request a 96-point lighting test to determine the current lux levels of the floodlights and if the lux levels are considered to be too low by the FAW and/or the host broadcaster, the FAW may request these be upgraded to a minimum of 500 lux (or 500 lux adjusted).
4. The horizontal illuminance must have a minimum uniformity of 0.6. *(B Criteria)*

I.17 Parking Areas

1. Licence Applicants Must provide parking space for two buses and thirty cars. These Must be provided for the following:
   a. two bus parking spaces available for each team.
   b. ten parking spaces available for the teams and match officials.
   c. twenty parking spaces available for VIP's and/or FAW staff.
2. This parking area Must:
   a. Be located in a safe and secure area in the immediate vicinity of the players' and match officials' area.
   b. Be of a secure footing. i.e., comprising of concrete, tarmac, gravel or stone.

I.18 Refreshment Facilities

1. Licence Applicants Must provide players and match officials with food and drink after the game.
2. Players should be allocated an area where the two teams, match officials and family members may congregate at the end of a match, which is segregated from general spectators. *(B Criteria)*
3. The Stadium Must be equipped with refreshment and catering facilities for all spectators during the game, in every sector of the Stadium.

I.19 Stands and Spectator Facilities

1. Seats for spectators Must be individual, fixed (e.g. to the floor), separated from one another, shaped, made of an unbreakable and non-flammable material and have a backrest of a minimum height of 30cm

when measured from the seat.

a. The use of temporary stands is prohibited.

b. Bench Seating of any description is prohibited

2. If It's brought to the attention of the FAW that the spectator stands fall below the minimum quality and/or safety standards as expected by the FAW and/or the SGSA at any stage during the season, the following will take place:

a. An inspection and/or evidence gathering must be carried out at the earliest opportunity.

b. The Licence Applicant Must complete any facility improvements as advised by the FAW and/or the SGSA.

3. It Must be possible for spectators to be accommodated, either standing or seated, along the full length of all four sides of the playing area, except where permission has been granted by the FAW for one of the sides or part thereof, to be closed to spectators.

4. There Must be hardstanding surrounding the whole of the field of play, compromising of concrete, paving stones or tarmac.

a. Hardstanding of a temporary nature will not be permitted under any circumstances.

b. Where the Stadium is part of a larger sports complex, the football area Must be totally enclosed from all other activities.

5. All mandatory spectator areas Must be accessed by hardstanding.

a. It should be possible, if whenever, necessary to prevent spectators from moving from one sector or sub-sector to another, except as part of the Stadium's evacuation process.

I.20 Visiting Supporters

1. At least 5% of the total Stadium capacity Must be available exclusively for visiting supporters, and where necessary, in a segregated area of the Stadium.

2. Segregation requirements at specific matches shall be decided by the FAW in liaison with the local authorities concerned.

3. If segregation is required, then the home club Must provide the away team spectators with exclusive use for their own Refreshment Facilities and Sanitary Facilities as required under Paragraph I.18 and Paragraph I.22 of these Regulations.

I.21 Emergency Lighting

1. For the purpose of ensuring safety and guiding spectators and staff, the Stadium Must be equipped with an emergency lighting system in any part of the Stadium to which the public or staff have access, including all egress and evacuation routes, for use in the event of a general lighting failure.

2. The emergency lighting system Must be in compliance with the following:

a. The emergency lighting system Must be certified by an approved contractor / local authority.

b. An emergency lighting certificate Must be produced and be no more than one year old from the date of the deadline for submission of documentation.

3. The FAW may at any time, request an emergency lighting test to determine if their current emergency lighting system is considered to be unsafe by the FAW and/or an approved contractor. If deemed unsafe by an approved contractor, then they Must be fixed.

I.22 Sanitary Facilities

1. The Stadium Must have sufficient clean and hygienic sanitary facilities, distributed evenly throughout all sectors of the Stadium for male and female spectators.

a. Toilets and urinals Must be equipped with flushers.

b. Toilets designated for females, or unisex facilities Must have a sanitary bin.

c. Sinks and amenities such as toilet paper and soap Must be available.

2. The recommended requirement for sanitary facilities are the following, based on an 80:20 ratio of male and female: *(C Criteria)*

Based on 1,500 Capacity as per Regulation I.04

a. 1 seated toilet per 250 males (5 seated toilets for males)

b. 1 urinal per 125 males; (10 urinals for males)

c. 1 seated toilet per 125 females (3 seated toilets for females)

I.23 First Aid Facilities for Spectators

1. Fully equipped first-aid facilities approved by the competent local authorities Must be made available for spectators. This can be the same facility as I.14.
2. These facilities Must be clearly identified and access to them Must be clearly signposted.
3. Clubs Must have the services of at least one fully qualified First Aider for every 500 supporters.

I.24 Facilities for Spectators with Disabilities

1. Licence Applicants, Must have undertaken an appropriate self-assessment or a consultation with a local disability group (e.g. Level Playing Field), to review their own procedures with regard to the level of service it provides for spectators with disabilities.
2. The Stadium Must have dedicated access and seats for spectators with disabilities and their helpers.
3. The Stadium Must have dedicated sanitary facilities for spectators with disabilities as well as refreshment and catering facilities nearby.
4. One disabled toilet Must be available for every 15 wheelchair users.

I.25 Ground Regulations

1. The Licence Applicant Must arrange to have its Ground Regulations fixed in suitable areas of the Stadium in such a way that the spectators can read them;
   a. Ground Regulations should at least provide information on; admission rights, abandonment and postponement of events, a description of prohibitions and penalties such as entering the field of play, throwing objects, use of foul and abusive language, racist behaviour etc., restrictions with regard to alcohol, fireworks, banners etc., seating rules, causes for ejection from Stadium, risk analysis specific to the Stadium.

N.B. Where tickets are issued, the Ground Regulations should be clearly detailed on the ticket.

2. Clubs should give consideration to the presentation within the Stadium of various codes of practice at the club.

I.26 VIP and Hospitality Areas

1. The Stadium Must be equipped with at least fifty VIP seats, which includes twenty for the visiting team officials.
   a. The seats Must be situated in the grandstand and as close to the halfway line as possible, between the two penalty areas.
2. A stadium Must be equipped with a hospitality area for VIP's and visiting club officials for refreshments both pre-match, post-match as well as at half time.

I.27 Media Working Area

1. The Stadium Must have at least one room equipped with desks, power supply and internet connections for media representatives.

I.28 Camera Requirements and Positions

1. The Stadium Must accommodate a multi camera TV unit – with specific and general requirements that Must be met by each club, as set out in Annex E.
2. One permanent main camera platform Must be provided by existing Cymru Premier clubs, which meets the host broadcasters' requirements.
3. Licence Applicants seeking promotion to the Cymru Premier Must have these in place before the start of the season.

I.29 Press Box

1. The Stadium Must accommodate a press box which is covered, signposted and centrally located in the main grandstand.
   a. The press box Must have an unobstructed view of the entire playing area and easy access to the other media areas.

2. The press box Must have twenty covered seats, five of which Must be equipped with desks.
    a. The desks Must be fixed and big enough to accommodate a laptop and a notepad.
    b. The desks Must be equipped with a power supply and Wi-Fi/internet connections.

I.30 TV and Radio Commentary Positions

1. The main camera platform Must provide covered area for a minimum of 1 x TV commentary position (including technical equipment).
2. The Stadium Must also identify a secondary TV commentary position, with a clear view of the pitch and all principal boundaries and as close to the halfway line as possible. It is recommended that this is also situated on the camera platform.
3. One covered radio position Must also be identified.
4. Each commentary position Must have at least three covered seats.

I.31 Presentation and Post Match Interview Area

1. The Stadium Must provide a dedicated pitch-side presentation area for the host broadcaster if requested. This area Must also accommodate the technical infrastructure involved.
2. The Stadium Must provide a dedicated post-match interview area for the host broadcaster, with relevant backboard.
    a. The location Must be as close as possible to the dressing room area and the facility Must be approved by the host broadcaster.

I.32 OB Van Parking Area

1. The Stadium Must have hardstanding parking facilities to accommodate the host broadcaster OB unit in the immediate vicinity. The surface dimension of the area Must be at least 100m^2.

I.33 Training Facilities – Availability

1. The Licence Applicant Must have training facilities available throughout the Licence Season.
    a. If the Licence Applicant is not the owner of the training facilities, it must provide a written contract with the owner(s) of the training facilities confirming the club have access to the nominated training venue(s).
2. It Must be guaranteed that training facilities can be used by all teams of the Licence Applicant during the Licence Season, taking into account its youth development programme.

I.34 Training Facilities – Minimum Infrastructure (C Criteria)

1. As a minimum, the infrastructure of the training facilities must include;
    a. a full-size outdoor pitch and/or indoor facilities if the main pitch is not synthetic turf
    b. Bathroom facilities, with appropriate sanitary facilities
    c. Medical facilities
    d. Classroom facilities, which is used for player and coach development
    e. Access to a gym through the club for the players. This May be a facility at the training ground which is used as part of the club training sessions or by alternative arrangement with players, provided individual programmes, which are monitored by the S&C coach or other appropriately qualified individual.

I.35 Video Assistant Referee ("VAR") Light

1. Licence Applicants participating in the Cymru Premier must have the following infrastructure to allow for VAR Light to be delivered at each ground:
    i. Cabling at the Stadium Must be completed prior to the installation of VAR technology.
    ii. IP Cameras:
        a. 1 fixed camera in or on the TV Gantry
        b. 1 fixed camera on each of the 18-yard lines
    iii. Video Operation Room ("VOR") – A lockable private room which Must contain the following equipment:
        a. Table with space for two VAR workstations.
        b. Two chairs (1 for the VAR and 1 for the AVAR).

c. VOR Camera to record the VAR and AVAR for broadcasting purposes.

d. 5 monitors on the table in the VOR.

e. 2 PC's, 2 keyboards and 2 mice

f. The VOR should be located on the same side of the TV Gantry with cabling from the three cameras (as mentioned in I.35 1(ii)) to the VOR.

g. The VOR does not need to be in sight of the pitch. If there are windows in the stadiums VOR, then they Must be covered during the game. The VOR should be isolated away from spectators and Must be protected for crowd safety purposes and reflected in the Licence Applicants stewarding policy.

h. The VOR room Must be well heated, with sufficient lighting and a power supply.

iv. Referee Review Area – 1 x Pitchside monitor which has cabling to the VOR.

v. An LED screen for spectators to be informed of decisions. This LED screen Must be located in a suitable position for a majority of spectators to be able to see the screen.

2. Any Tier 2 Licensee applying for a Tier 1 Club Licence Must ensure that the VAR equipment is installed in the stadium prior to the start of the new season in collaboration with the Licensor.

P.01 Club Secretary or General Manager

1. The Licence Applicant Must have appointed a Club Secretary or General Manager who is responsible for its operative matters.
2. The Club Secretary or General Manager Must be duly registered on COMET.

P.02 Finance Officer

1. The Licence Applicant Must have appointed a Finance Officer who is responsible for its financial matters.
2. The Finance Officer Must hold as a minimum one of the following:
   a. Certified accountant: ACCA (Association of Chartered Certified Accountants), AAT (Association of Accounting Technicians), ICAEW (Institute of Chartered Accountants in England & Wales) or CIMA (Chartered Institute of Management Accountants));
   b. Finance Officer qualification, issued by the Licensor or an organisation recognised by the Licensor.
   c. A "Recognition of Competence", issued by the FAW, based on relevant practical experience, reviewed by the FAW Financial Expert.
3. The Finance Officer Must be duly registered on COMET.

P.03 Media Officer & Media Output

1. The Licence Applicant Must have appointed a Media Officer who is responsible for its media matters.
2. The Media Officer Must hold as a minimum one of the following qualifications:
   a. Nationally recognised qualification in journalism, media or marketing;
   b. Media Officer qualification issued by the FAW or by an organisation recognised by the Licensor;
   c. A "Recognition of Competence" issued by the FAW, based on practical experience in such matters of at least three years.
3. The Media Officer Must be duly registered on COMET.
4. The Licence Applicant Must have the following media channels;
   a. Official club website (to include Supporter Information Charter)
   b. Official social media (for example, Facebook, X (formerly known as Twitter), Instagram, TikTok etc.)

P.04 Medical Doctor

1. The Licence Applicant Must have appointed a Medical Doctor who is responsible for medical support and advice for the first team squad members during matches and training as well as for all doping prevention.
2. The Medical Doctor's qualification Must be recognised by the General Medical Council.
3. The Medical Doctor Must be duly registered with the General Medical Council.
4. The Medical Doctor Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.

P.05 Chartered Physiotherapist or Sports Therapist

1. The Licence Applicant Must have appointed a Chartered Physiotherapist or Sports Therapist, who is responsible for the medical treatment and rehabilitation for the first team squad during training and matches.
   a. This person should liaise with the Medical Doctor regarding all medical matters.
2. The Chartered Physiotherapist Must hold all the following minimum qualifications:
   a. Must be CSP and HCPC registered with a degree in physiotherapy
   b. Must possess the appropriate professional indemnity insurance
   c. Must possess one of the following:
      i. a valid UEFA Pitchside Trauma course certificate;
      ii. a valid Level 4 Intermediate Trauma Medical Management in Football (ITMMiF) certificate; or
      iii. another course which meets the minimum requirements of the Level 4 ITMMiF course as decided by the FAW's Head of Medical Services.

3. The Sports Therapist Must hold all the following minimum qualifications:
   a. A graduate sports therapist or sports rehabilitator with an accredited degree
   b. A member of a recognised professional body
   c. Must possess one of the following:
      i. a valid UEFA Pitchside Trauma course certificate;
      ii. a valid Level 4 Intermediate Medical Management in Football certificate (ITMMiF); or
      iii. another course which meets the minimum requirements of the Level 4 ITMMiF course as decided by the FAW's Head of Medical Services.
4. The Chartered Physiotherapist or Sport Therapist is responsible for submitting the medical data of players, using the computer systems and procedures as approved by the FAW from time to time.
5. The Chartered Physiotherapist or Sport Therapist must attend all matches.
   a. A replacement can be appointed, provided they meet all the required qualifications as stated in Paragraph P.05(2) and/or Paragraph P.05(3).
6. The Chartered Physiotherapist or Sports Therapist Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.

P.06 Match Organisation Officer

The Licence Applicant Must have appointed a Match Organisation Officer who is responsible for the overall organisation of the first squad home matches.

P.07 Safety & Security Officer

1. The Licence Applicant Must have appointed a qualified Safety & 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 including organising stewards.
2. The Safety & Security Officer must be qualified in accordance with the relevant national legal framework, in this case, NVQ Level 2 Spectator Safety Management.
   a. It is recommended that the Safety & Security Officer attains the NVQ Level 4 Spectator Safety Management and should be trained and experienced in matters of crowd control and safety and security at football venues. *(C Criteria)*

P.08 Social and Environmental Sustainability Officer

1. The Licence Applicant Must have appointed a Social and Environmental Sustainability Officer who is responsible for the implementation of social and environmental sustainability policies and measures in accordance with the FAW Football Sustainability Strategy and relevant UEFA guidelines.

P.09 Supporter Liaison Officer

1. The Licence Applicant Must have appointed a Supporter Liaison Officer to act as the key contact point for supporters.
2. The Supporter Liaison Officer will regularly meet and collaborate with the relevant club personnel on all related matters.

P.10 Head Coach of the first team squad

1. The Licence Applicant Must have appointed a Head Coach who is responsible for the following matters of the first team 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).
2. The Head Coach Must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:

a. Valid UEFA 'A' Licence;
b. Valid non-UEFA coaching diploma equivalent to the licence required under P.10(2a).

3. The Head Coach of the first team squad Must attend at least 70% of Cymru Premier matches per season, since their appointment.
4. Should the Licence Applicant appoint joint Head Coaches of the first team squad, both individuals Must meet the P.10 Criteria in full.
5. The Head Coach of the first team squad Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.
6. If the Decision-Making Body is of the view that the Head Coach of the first team squad has been appointed solely to meet the Criteria stated within P.10, the Decision-Making Body has the right to refuse the Tier 1 Club Licence.

P.11 Assistant Coach of the first team squad

1. The Licence Applicant Must have appointed an Assistant Coach who assists the Head Coach in all football matters of the first team squad.
2. The Assistant Coach of the first squad Must hold one of the following minimum coaching qualifications, issued by the UEFA member association in accordance with the UEFA Coaching Convention:
   a. Valid UEFA 'A' Licence;
   b. Valid non-UEFA coaching diploma equivalent to the licence required under P.11(2a).
3. The Assistant Coach of the first team squad Must attend at least 70% of Cymru Premier matches per season since their appointment.
4. The Assistant Coach of the first team squad Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.
5. If the Decision-Making Body is of the view that the Assistant Coach of the first team squad has been appointed only to meet the Criteria stated within P.11, the Decision- Making Body has the right to refuse the Tier 1 Club Licence.

P.12 Head of the Youth Development Programme

1. The Licence Applicant Must have appointed a Head of the Youth Development Programme who is responsible for running the daily business and the technical aspects of the youth sector and the implementation of the youth development programme. This May include:
   a. Overseeing youth teams at the club
   b. Supporting player pathways into senior football
   c. Actively creating relationships with local junior teams
   d. Working with local junior teams for player development and player recruitment
2. 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' Licence;
   b. Valid UEFA 'A' Licence;
   c. Valid non-UEFA coaching diploma equivalent to the licence required under P.12(2a) or P.12(2b).
3. The Head of Youth Must attend all its Club's Academy Audits.
4. The Head of Youth Development Programme Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.
5. If the Decision-Making Body is of the view that the Head of Youth Development Programme has been appointed only to meet the Criteria stated within P.12, the Decision-Making Body has the right to refuse the Tier 1 Club Licence.

P.13 Youth Coaches

1. 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.
2. At least three youth team Head Coaches 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' Licence;

b. Valid UEFA 'A' Licence;

c. Valid non-UEFA coaching diploma equivalent to the licence required under P.13(2a), or P.13(2b).

3. All other Head Coaches of the mandatory youth teams must hold the FAW Introduction to Football Coaching Award. *(C Criteria)*

4. Youth Coaches Must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.

5. Youth coaches Must hold a valid FAW Emergency Aid Certificate.

6. If the Decision-Making Body is of the view that Youth Coaches have been appointed only to meet the Criteria stated within P.13, the Decision-Making Body has the right to refuse the Tier 1 Club Licence.

P.14 Common provisions applicable to UEFA coaching qualifications

1. A holder of the required UEFA coaching licence within the meaning of Criteria P.10 to P.13 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 licence course. Simple registration for the required licence course is not sufficient to meet this criterion.

2. 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 P.14 (1a), 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 P.14 (1b), 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.

3. 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.

4. 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.

5. All qualified coaches Must be duly registered on COMET.

P.15 Safeguarding Officer

1. The Licence Applicant Must have appointed a Safeguarding Officer who is responsible for its safeguarding matters.

2. The Safeguarding Officer Must be duly registered on COMET.

3. The Safeguarding Officer Must hold a valid FAW Safeguarding Awareness Award.

4. The Safeguarding Officer Must have undertaken the necessary vetting checks and Must hold a valid FAW enhanced DBS certificate.

5. The Safeguarding Officer Must ensure that the Licence Applicant adopts, implements and applies the FAW Safeguarding Policy, Procedures and Practices.

6. The Safeguarding Officer Must develop and promote best practice; ensuring club personnel understand and fulfil their responsibilities.

7. The Safeguarding Officer is responsible for recording and reporting any concerns that may arise.

8. If the Decision-Making Body is of the view that the Safeguarding Officer has been appointed only to meet the Criteria stated in P.15, the Decision-Making Body has the right to refuse or remove the Licence.

P.16 Stewards and Stewarding

1. The Licence Applicant must have engaged stewards to ensure safety and security at home matches.

2. At least two stewards must hold one of the following minimum stewarding qualifications: *(C Criteria)*

   a. Valid Level 2 Certificate in Spectator Safety

   b. Valid qualification equivalent to the certificate required under P.16(2a), as approved by the FAW

3. The Licence Applicant Must have established a stewarding policy applicable to the stadium.

P.17 Rights and Duties / Written Contracts

1. The rights and duties of the personnel defined in criteria P.01 to P.26 Must be defined in writing.
2. All administrative, technical, medical and security staff or service providers performing any of the functions referred to in Criteria P.01 to P.26 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. *(B Criteria)*
3. 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. *(B Criteria)*

P.18 Duty to Notify Significant Changes *(B Criteria)*

1. Any event occurring after the submission of the licensing documentation to the Licensor representing a 'Significant Change' compared to the information previously submitted and related to all Personnel 'A' Criteria, must be notified to the Licensor, in writing, within the fixed deadline of ten working days.

P.19 Duty of replacement during the season *(B Criteria)*

1. If a function defined in Criteria P.01 to P.16 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. For the avoidance of doubt, consideration will be given solely to the club's first appointment, when determining whether or not the club satisfies this criterion.
2. 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.
3. The Licence Applicant must promptly notify the Club Licensing Manager and the League Development Manager, in writing, of any such replacement.

P.20 Youth Teams Medic

1. The Licence Applicant must have appointed at least one Doctor, Physiotherapist or Sports Therapist (qualifications as stated in P.04 & P.05) and recognised as such by the appropriate national health authorities who is responsible for overseeing the medical care of the youth teams.
2. They must be duly registered with the FAW and hold an FAW enhanced DBS certificate.

P.21 Disability Access Officer *(C Criteria)*

1. The Licence Applicant must have appointed a Disability Access Officer to support the provision of inclusive, accessible facilities and services.
2. The Disability Access Officer will regularly meet and collaborate with the relevant club personnel on all related matters.

P.22 Goalkeeper Coach of the first team squad *(C Criteria)*

1. The Licence Applicant must have appointed a Goalkeeper Coach who assists the Head Coach in goalkeeping matters of the first squad.
2. 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. Valid UEFA 'A' Goalkeepers Licence;
   b. Valid UEFA recognition of competence equivalent to the licence required under P.22 (2a).
3. The Goalkeeper Coach of the first team squad must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.

P.23 Goalkeeper Coach of the youth teams

1. The Licence Applicant must have appointed at least one Goalkeeper Coach who assists the youth coaches in goalkeeping matters of the youth sector.
2. 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. Valid UEFA 'B' Goalkeeping Licence;
   b. Valid non-UEFA coaching diploma equivalent to the licence required under P.23(2a).

3. The Goalkeeper Coach of the youth teams must be duly registered on COMET and hold a valid FAW enhanced DBS certificate.

P.24 Club Referees *(B Criteria)*

1. The Licence Applicant must have appointed a Club Referee who should be available to referee matches in the FAW Reserve or Youth Competitions when no independent referee is available to officiate.
2. The Club Referee must be duly registered on COMET and hold a valid, FAW Referee award.
3. The Club Referee must hold a valid FAW enhanced DBS certificate.
4. The Club Referee cannot be registered with more than one club as a Club Referee.

P.25 Performance Analyst *(B Criteria)*

1. The Licence Applicant Must have appointed a Performance Analyst, who is responsible for the implementing a formal performance analysis programme.
2. The Performance Analyst should hold a relevant qualification recognised by the FAW.
3. The Performance Analyst Must be registered on COMET and hold a valid FAW enhanced DBS certificate.
4. If the Decision-Making Body is of the view that the Performance Analyst has been appointed only to meet the Criteria stated in P.25, the Decision-Making Body has the right to refuse or remove the Licence.

P.26 Sports Scientist or Strength and Conditioning Coach *(B Criteria)*

1. The Licence Applicant Must have appointed a Sports Scientist or Strength and Conditioning Coach, who is responsible for the physical development of players.
2. The Sports Scientist or Strength and Conditioning Coach Must hold an appropriate qualification recognised by the FAW.
3. The Sports Scientist or Strength and Conditioning Coach Must attend at least 70% of the Cymru Premier per season, since their appointment and a minimum of one training session a week
4. The Sports Scientist or Strength and Conditioning Coach Must be duly registered on COMET and hold a valid FAW enhanced DBS Certificate
5. If the Decision-Making Body is of the view that the Sports Scientist or Strength and Conditioning Coach has been appointed only to meet the Criteria stated in P.26, the Decision-Making Body has the right to refuse or remove the Licence.

P.27 Service providers *(C Criteria)*

1. 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.

P.28 Occupation of functions *(C Criteria)*

1. The mandatory functions defined in criteria P.01 to P.16, P.20 & P.23 represent the minimum organisational structure required of the Licence Applicant.
2. One person could occupy more than one function, provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.

P.29 Organisational structure *(C Criteria)*

1. 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.
2. As a minimum, the organisational chart should provide information on the key personnel defined in Criteria P.01 to P.16, P.20 & P.23.

L.01 Declaration in respect of participation in the Cymru Premier

1. The Licence Applicant Must submit a legally valid declaration confirming the following:
   a. It recognises as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, the FAW and the Cymru Premier as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the UEFA Statutes;
   b. At national level it will play in competitions recognised and endorsed by the FAW;
   c. At international level it will participate in competitions recognised by UEFA (to avoid any doubt, this provision does not relate to friendly matches)
   d. It will promptly inform the FAW about any Significant Change, Event or Condition of Major Economic Importance;
   e. It will abide by and observe the FAW Men's Tier 1 Club Licensing & Financial Sustainability Regulations;
   f. All submitted documents are complete and correct;
   g. It authorises the Licensing Administration and Decision-Making Bodies of the FAW, to examine any relevant document and seek information from any relevant public authority or private body in accordance with UK and national law;
   h. It acknowledges that UEFA and the Football Association of Wales (FAW) reserves the right to execute compliance audits at national level in accordance with the present regulations and with UK and National Law.
2. The declaration Must be executed by an authorised signatory of the Licence Applicant no more than three months prior to the deadline for its submission to the Licensor.

L.02 Legal information

1. The Licence Applicant Must submit at least the following legal information about the Licence Applicant and if different, the registered member:
   a. Complete legal name;
   b. Legal form;
   c. Copy of current, valid statutes (e.g. company act);
   d. Extract from a public register (e.g. trade register);
   e. List of authorised signatories;
   f. Type of signature required (e.g. individual, collective).
2. The Licence Applicant Must also provide the following contact information:
   a. Address of its official headquarters;
   b. Official contact details (such as phone/fax number and email addresses);
   c. Address of its official public website;
   d. Name and direct contact details of its main official contact person for club licensing matters.

L.03 Legal group structure

1. The Licence Applicant Must provide the Licensor with a document that presents its legal group structure at the annual accounting reference date prior to its licence application to the Licensor.
2. This document Must clearly identify and include information on;
   a. the Licence Applicant and, if different, the registered member;
   b. any subsidiary of the Licence Applicant and, if different, the registered member;
   c. any associate entity of the Licence Applicant and, if different, the registered member;
   d. any party that has 10% or greater direct or indirect ownership of the Licence Applicant, or 10% or greater voting rights;
   e. any direct or indirect controlling entity of the Licence Applicant;
   f. any other football club, in respect of which any of the parties identified in a. to e., or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance; and
   g. the key management personnel of the Licence Applicant and, if different, the registered member.
3. The reporting perimeter as defined in F.01(b) Must also be clearly identified.

4. 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;
   c. Percentage of ownership interest (and, if different, percentage of voting rights).
5. For any subsidiary of the Licence Applicant and, if different, the registered member, the following information Must also be provided:
   a. Share capital;
   b. Total assets;
   c. Total revenues;
   d. Total equity.
6. The Licence Applicant Must provide information about any changes to the information indicated in Paragraph L.03(2), Paragraph L.03(3) and Paragraph L.03(4) that occurred during the period covered by the annual financial statements, and during the period from the annual accounting reference date up to the submission of the information to the Licensor.
7. If deemed relevant the Licensor may request the Licence Applicant/Licensee to provide other information in addition to that listed above.
8. 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.

L.04 Ownership and governance

1. The Licence Applicant Must submit a document which contains information on:
   a. the ultimate controlling party of the Licence Applicant;
   b. the ultimate beneficiary of the Licence Applicant;
   c. the members responsible for the governance of the Licence Applicant (e.g. administrative, management, supervisory bodies); and
   d. any party with a significant or decisive influence over the Licence Applicant.
2. The following information Must be provided in relation to each of the parties identified in paragraph L.04 (1) 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.
3. The Licence Applicant Must provide information about any changes to the information indicated in the Paragraphs L.04(1) and L.04(2) that occurred during the period covered by the annual financial statements, and during the period from the annual accounting reference date up to the submission of the information to the Licensor.
4. If a change has occurred as indicated in Paragraph L.04(3), 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;
   d. A description of any impact on the Licence Applicant's equity or debt situation.
5. If deemed relevant the Licensor may request the Licence Applicant to provide additional information other than that listed above.
6. The Licence Applicant Must confirm that the declaration on the ultimate controlling party, ultimate beneficiary and party with a significant or decisive influence is complete, accurate and in compliance with these regulations. This Must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of both the Licence Applicant and the Licence Applicant's ultimate controlling party.

L.05 Written representation prior to the licensing decision

1. The Licence Applicant Must submit written representation to the Licensor within the seven days prior to the start of the First Instance Body meeting, as defined in the Core Process.
2. The Licence Applicant Must confirm:
   a. that all documents submitted to the Licensor are complete, accurate and in compliance with these regulations; whether or not any significant change or similar event has occurred in relation to its licensing application or any of the Club Licensing Criteria;
   b. whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the Licence Applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter Must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);
   c. whether or not the Licence Applicant and, if different, the registered member or any parent company of the Licence Applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the Licence Season.
3. Approval by the Licence Applicant's management Must be evidenced by way of a signature on behalf of the executive body of the Licence Applicant.

L.06 Stadium for FAW Competitions

1. The Licence Applicant Must nominate a stadium(s) available for FAW club competitions which must be within the territory of the FAW and approved by the FAW.

   a. Pre-existing agreements between clubs and the FAW regarding the territory are also acceptable.

2. If the Licence Applicant is not the owner of the stadium, it Must confirm the name of the owner and provide a written contract with the owner(s) of the stadium(s) it will use.
3. The Licence Applicant must guarantee that the stadium(s) can be used for the Licence Applicant's home matches during the Licence Season.

   a. The Licence Applicant must confirm there are no other agreements which may affect its ability to use any part of the stadium(s) for the Licence Applicant's home matches during the Licence Season. Any agreements which may affect its use Must be provided.

4. The Stadium(s) Must fulfil the minimum 'A' infrastructure requirements defined in the FAW Men's Tier 1 Club Licensing Regulations.

L.07 Licence Applicant's identity, history and legacy *(C Criteria)*

1. All elements that constitute the visual identity of a football club in connection and combination with the official name and/or the name of the team in competitions such as the official crest, logos, other trademarks and official club colours, Must be owned by and be in the sole possession of the Licence Applicant.
2. The Licence Applicant's identity Must be registered with the Licensor together with its history and legacy, including its sporting achievements.

L.08 Fit and Proper Persons Test

1. The Licence Applicant Must comply with the requirements set out in the FAW's Fit and Proper Person Test Regulations.

F.01 Annual financial statements

1. 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 the FAW.
2. 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.
3. The annual financial statements Must be audited by an independent Auditor as defined in Annex F.
4. If the auditor's report is qualified and the qualification is quantified, this amount Must be taken into account when assessing club licensing requirements.
5. If the annual financial statements do not meet the minimum disclosure requirements set out in Annex G, then the Licence Applicant must also submit to the Licensor:
   a. Restated financial information that meets the minimum disclosure requirements set out in Annex G;
   b. A declaration by the Licence Applicant's management that the restated financial information is 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 to confirm the completeness and accuracy of the restated financial information.

6. If the annual financial statements do not comply with the accounting requirements set out in Annex H, then the Licence Applicant Must also submit to the Licensor:
   a. restated financial statements that meet the accounting requirements set out in Annex H, 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.

7. Restated financial information must include; as a minimum;
   a. a restated balance sheet at the end of the period;
   b. a restated profit and loss account/income statement for the period;
   c. a reconciliation of the balance sheet and profit and loss account/income statement between the restated financial information and the relevant annual financial statements with an explanation of all differences.

F.01(b) Reporting entity/entities and reporting perimeter

1. The Licence Applicant determines and provides to the Licensor the reporting perimeter, i.e. the entity or combination of entities, e.g. single entity, consolidated or combined financial statements in respect of which financial information has to be provided in accordance with Annex H and assessed in accordance with Annex J.
2. The reporting perimeter Must include;
   a. The Licence Applicant and, if different, the registered member of the FAW;
   b. Any subsidiary of the Licence Applicant and, if different, the registered member of the FAW;
   c. Any entity, irrespective of whether it is included in the legal group structure, which generates revenues, performs services or incurs costs in respect of any of the football activities defined in Paragraphs F.01(b)(3a) and F.01(b)(3b);

d. Any other entity included in the legal group structure which either generates revenues performs services or incurs costs in respect of any football activities defined in Paragraph F.01(b).03(c) to Paragraph F.01(b).03(k).

3. Football activities include:
   a. Employing/recruiting male professional players and other employees including payment of all forms of consideration to employees arising from contractual or legal obligations;
   b. Acquiring/selling male players' registrations (including loans);
   c. ticketing;
   d. sponsorship and advertising;
   e. broadcasting;
   f. merchandising and hospitality;
   g. club operations (e.g. administration, matchday activities, travel, scouting, etc.);
   h. use and management of stadium and training facilities;
   i. women's football, including if applicable, female professional players;
   j. youth development and;
   k. financing through debt, equity or other instruments that results in obligations on the Licence Applicant, or that is directly or indirectly secured or pledged against the Licence Applicant's assets or revenues.

4. An entity may be excluded from the reporting perimeter only if 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. the football activities it performs are already entirely reflected in the financial statements of one of the entities included in the reporting perimeter; or
   b. Its activities are entirely unrelated to the football activities defined in paragraph F.01(b)(3) above or are non-football activities related to the club; or
   c. it is immaterial compared with all the entities that form the reporting perimeter or it does not perform any of the football activities defined in Paragraph F.01(3a) and F.01(3b).

5. The Licence Applicant Must submit a declaration by an authorised signatory which confirms:
   a. That all revenues and costs related to each of the football activities indicated in Paragraph F.01(3) have been included in the reporting perimeter, providing a detailed explanation should this not be the case; and
   b. Whether any entity included in the legal group structure has been excluded from the reporting perimeter justifying any such exclusion with reference to Paragraph F.01(4)

6. The Licence Applicant Must provide information about any changes to the information in F.01(b)(1) and F.01(b)(2) that occurred during the period covered by the annual financial statements, and during the period from the annual financial statements, and during the period from the annual accounting reference date up to the submission of the information to the Licensor.

F.02 Interim financial statements

1. If the Licence Applicant's annual financial statements under F.01 are for a reporting period ending more than six months before the deadline for submission of the List of Licensing Decisions to the FAW, then additional financial statements covering the interim period must be prepared and submitted.
2. 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 the FAW.
3. 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.
4. 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.
5. 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.

6. 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.

7. Interim financial statements Must be reviewed or audited by an independent Auditor as defined in Annex F.

8. If the auditor's report is qualified and the qualification is quantified, this amount must be taken into account when assessing club licensing requirements.

9. If the interim financial statements do not meet the minimum disclosure requirements as set out in Annex G, then the Licence Applicant Must also submit to the Licensor:
   a. supplementary information to meet the minimum disclosure requirements set out in Annex G; 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.

10. If the interim financial statements do not comply with the accounting requirements set out in Annex H, then the Licence Applicant Must also submit to the Licensor:
    a. restated financial information that meets the accounting requirements set out in Annex H, 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 information is 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 information.

11. Restated financial information must include, as a minimum:
    a. a restated balance sheet at the end of the period;
    b. a restated profit and loss account/income statement for the period;
    c. a reconciliation of the balance sheets and profit and loss account/income statement between the restated financial information and the relevant annual financial statements with an explanation of all differences.

F.03 <u>No overdue payables to football clubs</u>

1. As at 31 March preceding the Licence Season, the Licence Applicant Must prove that it has no overdue payables as defined in Annex I) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the Licence Season.

2. Payables are those amounts due to football clubs as a result of;
   a. transfers of male 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.

3. The Licence Applicant Must prepare and submit to the Licensor a transfers table, unless the transfers information has already been disclosed to the Licensor under existing national transfer requirements and the Licensor is able to extract and assess all the required information as described in Paragraphs F.03(4) and F.03(5). A transfers table Must be prepared even if there have been no transfers/loans during the relevant period.

4. The Licence Applicant Must disclose:
   a. all new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February, irrespective of whether there is an amount outstanding as at 28 February;
   b. all transfers (whether they relate to the release or registration of players and irrespective of when the transfers were undertaken) for which a payable is outstanding as at 28 February; and
   c. all transfers subject to any amounts disputed as at 28 February (as defined in Annex I).

5. The transfers table Must contain the following information as a minimum (in respect of each player

transfer):

a. Players name and date of birth;
b. Date of the transfer agreement;
c. Name of the football club that is the creditor;
d. Transfer (or loan) fee paid and/or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor;
e. Other direct costs of acquiring the registration paid and/or payable;
f. Any other compensation paid or payable in the scope of a transfer agreement;
g. Amounts settled (as defined in Annex I) before 28 February and payment date(s);
h. Balance payable as at 28 February, including the due date(s) for each unpaid element;
i. Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment;
j. Amounts deferred as at 28 February (as defined in Annex I), including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
k. Amounts disputed as at 28 February (as defined in Annex I), including the case references and a brief description of the positions of all involved parties; and
l. Conditional amounts (contingent liabilities) not yet recognised in the balance sheet as at 28 February.

6. The Licence Applicant Must reconcile its liabilities as per the transfers table to its underlying accounting records.

7. The Licence Applicant Must confirm that the transfers table is complete, accurate and in compliance with these regulations. This Must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the Licence Applicant.

F.04 <u>No overdue payables in respect of employees</u>

1. As at the 31 March preceding the Licence Season, the Licence Applicant Must prove that it has no overdue payables (as defined in Annex I) 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.

2. Payables are all forms of consideration due in respect of employees as a result of contractual or legal obligations towards employees. Amounts payable to people who, for various reasons, are no longer employed by the Licence Applicant fall within the scope of this criterion and Must be settled within the period stipulated in the contract and/or defined by law, regardless of how such payables are accounted for in the financial statements.

3. The term “employees” includes the following persons:

a. All male 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 the Personnel section of these regulations and
c. Service providers performing any of the functions referred to in the Personnel section of these regulations.

4. If any of the “employees” is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the Licence Applicant, these payables Must be also included in the scope of Paragraph F.04(1).

5. Amounts payable to persons who, for various reasons, are no longer employed or engaged by the Licence Applicant or an entity within the legal group structure of the Licence Applicant fall within the scope of this criterion and Must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.

6. The Licence Applicant Must prepare and submit to the Licensor an employees table showing the following total balances in respect of the employees as at the 28 February preceding the Licence Season:

a. Balance payable;
b. Amounts overdue as well as any remaining overdue amounts as at 31 March (rolled forward from 28 February);
c. Amounts deferred (as defined in Annex I); and
d. Amounts disputed (as defined in Annex I).

7. The following information Must be given per employee, as a minimum, in the employee table together with an explanatory comment:
   a. Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February);
   b. Start date and end date (if applicable);
   c. Amounts payable and amounts overdue, including as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
   d. Amounts deferred as at 28 February, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and
   e. Amounts disputed as at 28 February, including the case references and a brief description of the positions of all involved parties.
8. The Licence Applicant Must reconcile its liabilities as per the employees table to its underlying accounting records.
9. The Licence Applicant Must confirm that the employees table is complete, accurate and in compliance with these regulations. This Must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the Licence Applicant.

F.05 No overdue payables to social/tax authorities

1. As at the 31 March preceding the Licence Season, the Licence Applicant Must prove that it has no overdue payables (as defined in Annex I) 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.
2. Payables in respect of social/tax authorities are those amounts due 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.
3. The Licence Applicant Must submit to the Licensor a social/tax table as at the 28 February preceding the Licence Season showing:
   a. total balance payable to the social/tax authorities; total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February); a. total amount deferred (as defined in Annex I);
   b. total amount disputed (as defined in Annex I); and
   c. total amount subject to a pending decision by the competent authority (as defined in Annex I).
4. The following information Must be given, as a minimum, in a social/tax table, together with explanatory comment:
   a. Name of the creditor;
   b. Amounts overdue as at 28 February, including the due date(s) for each unpaid element; amounts settled between 28 February and 31 March and the corresponding settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
   c. Amounts deferred as at 28 February, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;
   d. Amounts subject to a pending decision by the competent authority as at 28 February and a brief description of the Licence Applicant's request; and
   e. Amounts disputed as at 28 February, including the case references and a brief description of the positions of all involved parties.
5. The Licence Applicant Must reconcile its liabilities as per the social/tax table to its underlying accounting records.
6. The Licence Applicant Must confirm that the social/tax table is complete, accurate and in compliance with these regulations. This Must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the Licence Applicant.

F.06 No overdue payables in respect of UEFA and the Licensor

1. As at the 31 March preceding the Licence Season, the Licence Applicant Must prove that it has no overdue payables (as defined in Annex I) in respect of UEFA, additional entities designated by UEFA or the FAW as a result of obligations due to be paid by the 28 February preceding the Licence Season.
2. Payables in respect of UEFA include, but are not limited to, financial contributions imposed by the

CFCB.

3. The Licence Applicant Must prepare and submit a declaration confirming total payables to UEFA and additional entities designated by UEFA and the Licensor and the absence or existence of overdue payables by the deadline and in the form communicated by the Licensor.

F.07 Future financial information

1. The Licence Applicant Must prepare and submit future financial information to demonstrate to the Licensor its ability to continue as a going concern until the end of the Licence Season if the Auditor's report in respect of the annual financial statements or interim financial statements submitted in accordance with F.01 and F.02 includes, regarding the going concern, an emphasis of matter, a key audit matter or a qualified opinion/conclusion.
2. Future financial information Must cover the period commencing immediately after the later of the annual accounting reference date of the annual financial statements or, if applicable, the balance sheet date of the interim financial statements, and it Must cover at least the entire Licence Season.
3. Future financial information consists of:
   a. budgeted balance sheet, with comparative figures for the immediately preceding reporting period and interim period (if applicable);
   b. a budgeted profit and loss account/income statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable);
   c. a budgeted cash flow statement, with comparative figures for the immediately preceding reporting period and interim period (if applicable);
   d. explanatory notes, including a brief description of each of the significant assumptions (with reference to the relevant aspects of historic financial and other information) that have been used to prepare the future financial information, as well as of the key risks that may affect the future financial results.
4. Future financial information Must be based on a reasonable and prudent assumptions to the satisfaction of the Licensor, and be prepared, as a minimum, on a quarterly basis.
5. Future financial information Must be prepared in a way that is consistent with the audited annual financial statements and follows the same accounting policies as those applied for the preparation of the annual financial statements except for accounting policy changes made after the date of the most recent annual financial statements that are to be reflected in the next annual financial statements, in which case details of Must be disclosed.
6. Future financial information Must meet the minimum disclosure requirements as set out in Annex G and the accounting principles as set out in Annex H. Additional line items or notes Must be included if they provide clarification or if their omission would make the future financial information incomplete and/or inaccurate.
7. Future financial information with the assumptions upon which they are based Must be approved by the Licence Applicant's management. This Must be evidenced by way of a declaration by the Licence Applicant's management that the future financial information submitted is complete, accurate and in compliance with the regulations.

FOOTBALL ASSOCIATION OF WALES CONTACTS:

The Association's point of contact is -

Mr Ian Fisher
Club Licensing Manager
Ian.fisher@faw.cymru

Mr Thomas Stiley
Club Licensing Executive
tstiley@faw.cymru

League Development Manager
leaguedevelopment@faw.cymru

The Football Association of Wales, Hensol, Pontyclun, CF72 8JY.

FAW representatives involved are subject to confidentiality and independence agreements.

APPENDICES

ANNEX A: Core Process 2026 / 2027

Monday, 7th September 2026	Core Process begins. Updated Regulations sent to all FAW men's Tier 1 & Tier 2 clubs. FAW men's Tier 1 & Tier 2 clubs invited to apply for the men's Tier 1 Club Licence. Men's Tier 1 Club Licence application costs £400.00.
Tuesday, 15th September 2026	Clubs to have completed player medicals for all players registered during the summer transfer window previously closed to qualify for £1,000 payment (current Tier 1 clubs only) as required in paragraph 4.3 7(iii).
Wednesday, 30th September 2026	**Deadline to apply for a men's Tier 1 Club Licence.** **Deadline to submit documentation for the FAW's Fit & Proper Person's Test.**
October, November & December 2026	Site visits for Stadium Audit and / or online meetings to take place with all Licence Applicants. FAW's First Instance Body will meet to consider the documentation submitted for the Fit & Proper Person Test.
Thursday, 31st December 2026	Deadline for non-Cymru Premier clubs to apply for any necessary planning permission with their respective local authority in relation to infrastructure developments.
Monday, 15th February 2027	Clubs to have completed player medicals for all players registered during the winter transfer window just closed to qualify for £1,000 payment as required in Paragraph 4.3 7(iii). All Men's Tier 2 clubs applying for a Tier 1 Club Licence Must complete all player medicals by this date to qualify for the £1,000 payment as required in paragraph 4.3 7(iii).
Sunday, 28th February 2027	Clubs to inform Licensor of any Overdue Payables due to clubs, employees, and social / tax authorities. Deadline for submission of audited accounts if feedback from expert is required. Deadline for submission of all Legal documentation if feedback from expert is required and to qualify for £500 payment as required in paragraph 4.3 7(iv).
Monday, 1st March 2027	**Deadline for submission of groundsharing agreements, in accordance with the FAW Pyramid Regulations.**
Wednesday, 24th March – Wednesday, 31st March 2027	Final assessment of stadia to ensure that it meets the Infrastructure Criteria (if required). **There will be no further opportunity for Tier 1 Club Licence Applicants to carry out infrastructure work after their final assessment date.**

Wednesday, 31st March 2027	**Deadline for submission of all documents.**
Friday, 9th April 2027	First Instance Body meeting.
Monday, 19th April 2027	**Deadline to submit the appeal, pay appeal fee and submit all appeal documents.**
Wednesday, 21st April 2027	Appeals Body meeting.
Wednesday, 28th April 2027	FAW Licensing Manager submits the list of FAW Men's Tier 1 Licensed clubs to UEFA.

ANNEX B: Emergency Medical Room – Equipment

An Emergency Medical Room Must be provided for all FAW competitions. This room should be located close to the changing rooms and large enough to allow stretcher access and should include the following equipment:

1 examination/treatment table or couch.

2 chairs

1 washbasin with clean running water

Paper towels

Suitable waste bin

Sharps box

Hand gel

Alcohol swabs/wound cleaning solution

Medical gloves (sterile and non-sterile)

Tooth transport container

Foil blankets

Emergency Action Plan-mounted on the wall

Pitchside Medical Equipment

The following equipment should be provided in an emergency bag and made available at pitchside for the appropriate member of staff who has completed the qualifications as set out in Criteria P.05. This should be available for all FAW and UEFA competitions:

Handheld suction device

Respiratory resuscitators with masks and airways

Lubricant

Stethoscope

Pulse oximeter

Portable oxygen cylinder

Oxygen masks

Pocket mask

Bag valve mask

Spacer device for bronchodilators

Infusion equipment with administration sets and solutions

Blood Pressure monitor with cuff sizes

Blood sugar gauge

Tourniquet

Triangular bandage

Adhesive fixing materials

Pupil lamp

IV cannula of various gauges

Strong heavy-duty scissors

Disinfection equipment

Disposable gloves

Sterile gloves

Sharps box

Protective goggles

The following equipment Must be also available pitchside for all FAW & UEFA competitions:

Defibrillator (AED)

Spinal board, scoop stretcher or vacuum mattress with compatible fixing equipment (side head supports and straps) to permit adequate and safe evacuation from the field of play.

Cervical collars

Box splints and/or vacuum splints

Sam splint

Basket stretcher

ANNEX C: Doping Control Room (A Criteria)

There Must be a Doping Control station for all Cymru Premier matches, for UKAD (UK Anti-Doping) to test players. The Doping Control Room Must be private room with restricted access for relevant personnel only. It should not be accessible by the public, spectators or any unauthorised personnel.

The facility Must provide the following;

Private toilet area

Sample Taking Area for the UKAD representatives

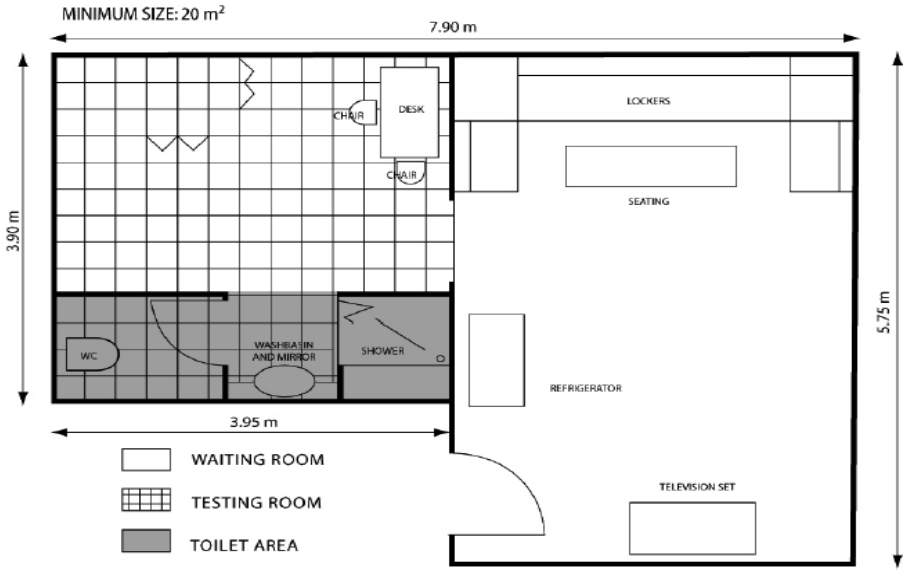
Waiting Area with chairs for 4 people.

NB: A screen, which cannot be seen through, is permitted to provide privacy between the three areas.

ANNEX D: Doping Control Room (C Criteria)

1. The stadium must be equipped with a dedicated doping control station which meets the requirements set out in the diagram below.
2. The doping control station must be near the team dressing rooms and inaccessible to the public and the media.
3. It must be at least 20m^2 and comprise a waiting room, testing room and toilet area, all adjoining.
4. The waiting room must form part of or be immediately adjacent to the testing room (a partition dividing the two areas is also acceptable). It must contain sufficient seating for eight people, clothes-hanging facilities or lockers, and a refrigerator.
5. The testing room must contain one table, four chairs, a sink with running water, a lockable cabinet and a toilet area (adjacent to the room or in the room itself).

   The toilet area must be within the testing room, or immediately adjacent and with direct private access to the testing room. It must contain a seated toilet, a sink with running water and, if possible, a shower.



ANNEX E: Camera Requirements and Positions

The stadium's main camera platform Must be a permanent structure. Any scaffold type permanent construction Must be approved by an independent expert. A temporary structure will not be considered as an alternative option.

It is recommended that the gantry is a minimum of 7m in length and 2.2m in depth, which satisfies the broadcasters requirements. If the gantry is less than these dimensions, the broadcaster will confirm to the Licensor whether it is deemed acceptable or otherwise.

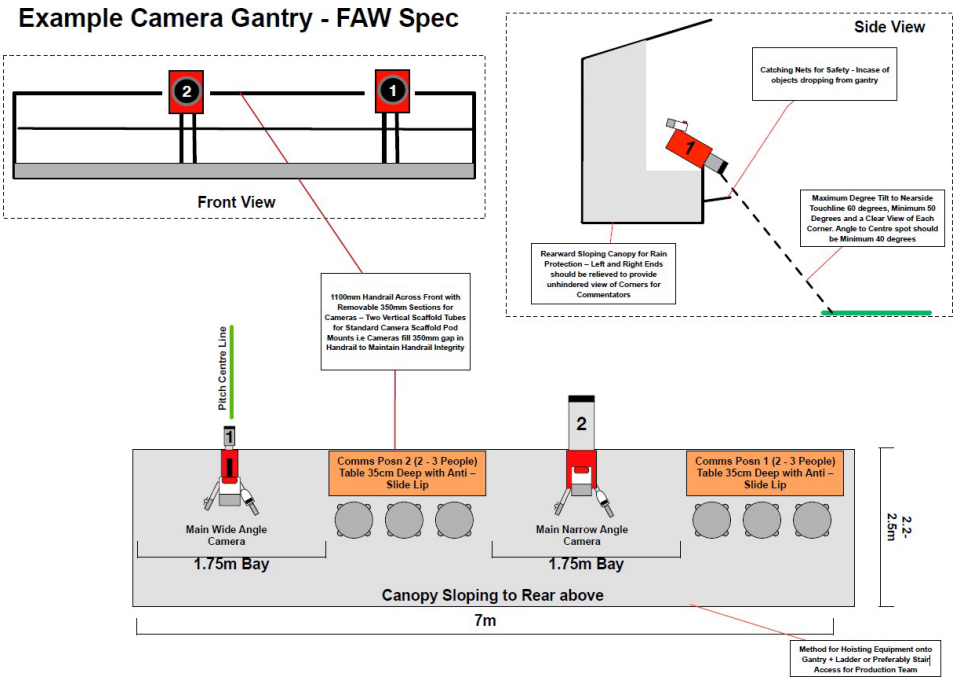
The main camera platform Must clearly be able to see all areas of the pitch, including near touchlines without the broadcast cameras having to operate at extreme angles and both near side corner flags. (Please note the reference diagrams for angles and further explanation).

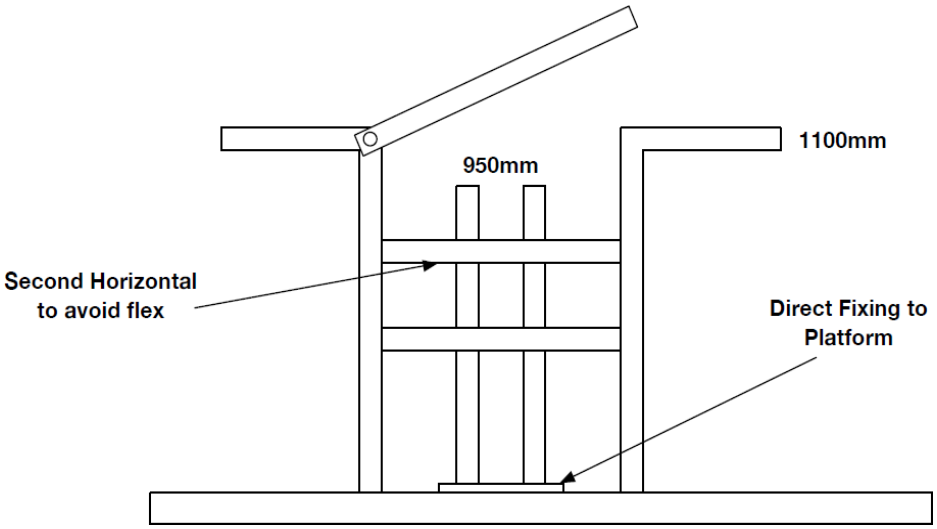
The main camera platform Must have appropriate access from ground level as approved by the host broadcaster. Any new build Must have stairs as access/egress for TV personnel and equipment as approved by the host broadcaster. Cat-Arm for equipment's access will be acceptable in some cases after consultation with the broadcaster. (Minimum weight on Cat Arm).

The gantry is recommended to be positioned 1.5m to the left or the right of the centre line, with the remaining length running in the opposite direction. This would be large enough to accommodate 2 x cameras (one on the centreline and 2 x commentary positions).

It is recommended that the camera platform must be a minimum of 4.5m to walkway level, but more importantly are the camera angles to good coverage, as per the plan below.

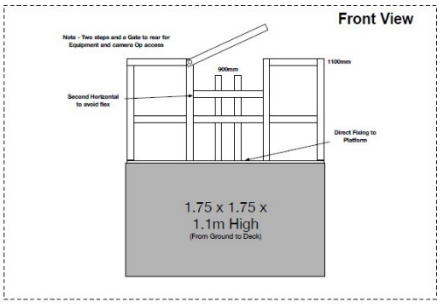
Below the gantry and as close to the centre line as possible a 2m square area would be required for the ground level personality / player camera. If possible, a small raised platform to achieve clear views over touchline staff is recommended.

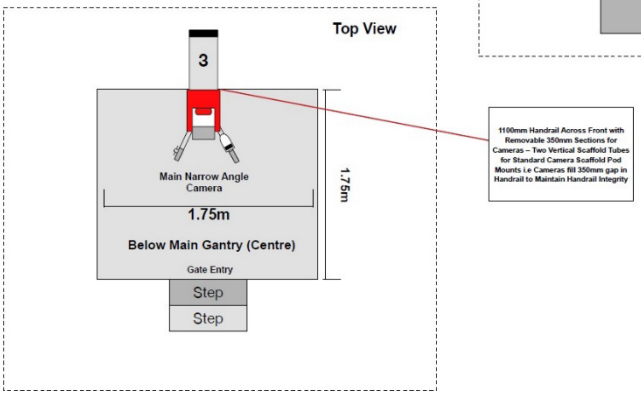

Example Camera Gantry - FAW Spec
Front View
Side View
Catching Nets for Safety - Incase of objects dropping from gantry
Maximum Degree Tilt to Nearside Touchline 60 degrees, Minimum 50 Degrees and a Clear View of Each Corner. Angle to Centre spot should be Minimum 40 degrees
Rearward Sloping Canopy for Rain Protection – Left and Right Ends should be relieved to provide unhindered view of Corners for Commentators
1100mm Handrail Across Front with Removable 350mm Sections for Cameras – Two Vertical Scaffold Tubes for Standard Camera Scaffold Pod Mounts i.e Cameras fill 350mm gap in Handrail to Maintain Handrail Integrity
Pitch Centre Line
Comms Posn 2 (2 - 3 People) Table 35cm Deep with Anti – Slide Lip
Comms Posn 1 (2 - 3 People) Table 35cm Deep with Anti – Slide Lip
Main Wide Angle Camera
Main Narrow Angle Camera
1.75m Bay
1.75m Bay
Canopy Sloping to Rear above
7m
2.2-2.5m
Method for Hoisting Equipment onto Gantry + Ladder or Preferably Stair Access for Production Team



Example of Gantry Pods on Permanent Installation

Example of Personality Camera Platform Below main Camera Gantry – Football/Rugby





ANNEX F: Determination of the Auditor and Auditor's assessment procedures

F.1 Principles

1. The Auditor Must be independent and compliant with the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants.

2. The Auditor Must be a member of one of the relevant IFAC member bodies. If there is no member of the IFAC within a Licence Applicant's territory, the Licence Applicant is required to use an independent Auditor who is permitted by national law to carry out audit work.

F..2 Assessment procedures

1. The Auditor Must audit the annual financial statements The Auditor's report must:

   a. include a statement confirming that the audit was conducted in accordance with the International Standards on Auditing or relevant UK auditing standards or practices where these comply with, as a minimum, the requirements of the International Standards on Auditing; and

   b. be submitted to the Licensor together with the annual financial statements to form a basis for the licensing decision.

In addition, the Auditor Must provide another statement about whether or not the annual financial statements comply with the accounting requirements set out in Annex H. If not, the statement must include a brief description of the requirements not met. In such a case, the Decision-Making Bodies will review the transactions in detail.

2. The Auditor Must, as a minimum, review the interim financial statements. The Auditor's report must:

   a. include a statement confirming that the review was conducted in accordance with either the International Standard on Review Standard Engagements (ISRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', or relevant UK standards or practices where these comply with, as a minimum, the requirements of ISRE 2410; and

   b. be submitted to the Licensor together with the interim financial statements to form a basis for the licensing decision.

In addition, the Auditor Must provide another statement about whether or not the interim financial statements comply with the accounting requirements set out in Annex H. If not, the statement Must include a brief description of the requirements not met. In such a case, the Decision-Making Bodies will review the transactions in detail.

3. The Auditor Must assess Supplementary Information and restated financial information, if any. The Auditor's report of factual findings Must:

   a. describe the procedures prescribed by the Licensor and the findings in respect of each;

   b. include a statement confirming that the assessment was conducted by way of agreed-upon procedures according to the International Standard on Related Services (ISRS) 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; and

   c. be submitted to the Licensor together with the Supplementary Information to form a basis for the licensing decision.

4. Financial information other than that defined in Annex F, Paragraphs 1 to 3 may be assessed by an Auditor. In this case, the Auditor's report Must:

   a. include a statement confirming that the assessment was conducted either:

      i) by way of Agreed-upon Procedures according to the ISRS 4400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISRS 4400; or

      ii) for the assessment of future financial information (if applicable), according to the International Standards for Assurance Engagements (ISAE) 3400 or relevant national standards or practices where these comply with, as a minimum, the requirements of ISAE 3400; and

   b. be submitted to the Licensor together with the relevant documentation to form a basis for the licensing decision.

ANNEX G: Disclosure requirements for the financial statements

G.1 Principle

1. Notwithstanding the requirements of UK accounting practice, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, the financial Criteria of these regulations require Licence Applicants/Licensees to present a specific minimum level of financial information to the Licensor, as set out in the Financial Criteria.

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

a. The name (and legal form), domicile and business address of the Reporting Entity/Entities and any change in that information since the previous annual accounting reference;

b. Whether the financial information covers the individual Licence Applicant / Licensee or a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination;

c. The Annual Accounting Reference and the period covered by the financial information (for both current and comparative information); and

d. The presentation currency.

G.2 Balance sheet

1. The minimum disclosure requirements for balance sheet items are stated below.

Assets

i) Cash and cash equivalents

ii) accounts receivable from player transfers (current and non-current)

iii) accounts receivable from group entities and other related parties (current and non- current)

iv) other current accounts receivable

v) tax assets (current and non-current)

vi) inventories

vii) other assets (current and non-current)

viii) tangible assets

ix) intangible assets – player registrations

x) intangible assets – other

xi) investments

Liabilities

xii) bank overdrafts

xiii) bank and other loans (current and non-current)

xiv) accounts payable to group entities and other related parties (current and non- current)

xv) accounts payable relating to player transfers (current and non-current)

xvi) accounts payable to employees (current and non-current)

xvii) accounts payable to social/tax authorities (current and non-current)

xviii) accruals and deferred income (current and non-current)

xix) other tax liabilities (current and non-current)

xx) other current accounts payable

xxi) provisions (short term and long term)

xxii) other liabilities (current and non-current)

Net assets/liabilities

xxiii) net assets/liabilities

Equity

xxiv) share/fund capital

xxv. revaluation reserve

xxv) other reserves

xxvi) retained earnings

2. Management may consider that line items (i) to (xxvi) are best presented on the face of the balance

sheet or in the notes.

G.3 Profit and loss account

1. The minimum disclosure requirements for the profit and loss account are stated below:

Operating revenue

(i) gate receipts
(ii) sponsorship and advertising
(iii) broadcasting rights
(iv) commercial activities
(v) UEFA solidarity and prize money
(vi) grants / subsidies from national football body or government
(vii) other operating income
(viii) total operating revenue (sum of items i to vii)

Operating Expenses

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

Player registrations

(xv) Amortisation and impairment of player registrations/release costs for other personnel
(xvi) Profit/loss on disposal of player registrations
(xvii) Other transfer income/costs
(xviii) Total net result of accounting for player registrations (sum of items xv and xvii)

Other

(xix) Profit/loss on disposal of tangible assets
(xx) Finance income and expenses
(xxi) Other non-operating income/expenses
(xxii) Tax income/expenses
(xxiii) Net result (sum of items viii, xiv, xviii and xix to xxii)

2. Management may consider that line items (i) to (xxiii) are best presented on the face of the profit and loss account or in the notes.

G.4 Cash flow statement

1. The cash flow statement Must report cash flows for the financial period, classified separately as stated below.

Cash flow from operating activities

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

i. Net cash inflow/outflow from operating activities.

Cash flows from investing activities

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

i. Cash inflow/outflows from acquisition/disposal of player registrations;
ii. Cash inflow/outflows from acquisition/disposal of tangible intangible assets; and
iii. Other cash inflow/outflows from investing activities.

Cash flows from financing activities

Financing activities are activities that result in changes in the size and composition of the contributed equity

share capital and borrowings of the reporting entity. The reporting entity Must separately report each major class of gross cash receipts and gross cash payments arising from financing activities. The minimum disclosure requirements are stated below.

i. Cash inflow/outflows from borrowings – shareholders and related party;
ii. Cash inflow/outflows from borrowings – financial institutions;
iii. Cash inflow from increase of capital/equity;
iv. Cash outflows from dividends paid to owners/shareholders; and
v. Other cash inflow/outflows from financing activities.

Other cash flows

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

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

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

G.5 Notes to the financial statements

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

a) Accounting policies

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

b) Tangible assets

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

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

i) the gross carrying amount and the accumulated depreciation (aggregated with accumulated impairment losses) at the beginning and end of the period; and

ii) a reconciliation of the carrying amount at the beginning and the end of the period, showing additions, disposals, increases or decreases during the period resulting from revaluations, any impairment losses recognised in the profit and loss account during the period, any impairment losses reversed in the profit and loss account during the period and depreciation.

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

c) Intangible assets

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

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

i) the gross carrying amount and the accumulated amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period; and

ii) a reconciliation of the carrying amount at the beginning and the end of the period, showing additions, disposals, any decreases during the period resulting from impairment losses recognised in the profit and loss account during the period and amortisation.

See Annex H for further information on accounting requirements for player registrations.

d) Pledged revenues and assets

The reporting entity Must disclose:

i. The existence and amounts of restrictions on title, and property, plant and equipment (such as the stadium and training facilities) pledged as security for liabilities or contingent liabilities;
ii. The existence and carrying amounts of intangible assets whose title is restricted and the carrying amount of intangible assets (such as player registrations) pledged as security for liabilities or contingent liabilities; and

iii. The existence and carrying amount of financial assets and/or amount of future income (such as receivables and future income in respect of disposal of a player's registration, competition distributions/prize money, season ticket and other gate receipts, broadcasting rights and sponsorship arrangements) pledged as security for liabilities or contingent liabilities.

e) Investments

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

i) name;

ii) country of incorporation or residence;

iii) type of business/operations of the entity;

iv) proportion of ownership interest;

v) if different, proportion of voting power held; and

vi) description of the method used to account for the investments.

f) Bank overdrafts and loans

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

i. information about the extent and nature of the financial instruments, including amounts and duration and any significant terms and conditions that may affect the amount, timing and certainty of future cash flows; and

ii. the accounting policies and methods adopted, including the Criteria for recognition and the basis of measurement applied.

g) Provisions

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

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

h) Issued capital and reserves

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

(i) Share/fund capital in relation to share capital issued during the reporting period, the following Must be disclosed:

- number and type of shares issued;
- share premium (if applicable) arising on the shares issued;
- total amount raised as a result of the issuing of shares;
- reason for the issuing of new shares.

(ii) Revaluation reserves

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

(iii) Other reserves

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

(iv) Retained earnings

The balance of retained earnings (i.e. accumulated profit or loss) at the beginning of the reporting period and at the balance sheet date, and the changes during the reporting period, Must be disclosed.

(v) Controlling party and ultimate controlling party

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

i) Related party transactions

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

If there has been one or more related party transactions during the reporting period, the reporting entity Must disclose the nature of the related party relationship, as well as information about the transaction(s) and outstanding balances, including commitments, necessary for an understanding of the potential effect of the relationship on the financial statements. Items of a similar nature may be disclosed in aggregate except when separate disclosure is necessary to understand the effects of related-party transactions on the financial statements of the reporting entity.

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

i) the amount and the nature of the transactions;

ii) the amount of outstanding balances, including commitments, and:

- their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
- details of any guarantees given or received;

iii) provisions for doubtful debts related to the amount of outstanding balances; and

iv) the expense recognised during the period in respect of bad or doubtful debts due from related parties.

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

- the parent
- entities with joint control or Significant Influence over the reporting entity;
- subsidiaries;
- Associates;
- joint ventures in which the reporting entity is a venturer;
- the entirety or it's parent's key management personnel; and
- other related parties

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

k.) Contingent liabilities

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

(i) an estimate of its financial effect;

(ii) an indication of the uncertainties relating to the amount or timing of any outflow; and

(iii) the possibility of any reimbursement.

l) Events after the balance sheet date

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

(i) fixed-term borrowing approaching maturity without realistic prospects of renewal or repayment;

(ii) substantial operating losses;

(iii) discovery of material fraud or errors that show the financial statements are incorrect;

(iv) (iv) management determining that it intends to liquidate the entity or to cease trading, or that it has no realistic alternative but to so do;

(v) player transactions where the amounts paid or received are material;

(vi) transactions relating to property – for example, in relation to the club's Stadium.

m) Other disclosures

i. Agents/Intermediaries' fees

The total amount paid in the reporting period in respect of or for the benefit of Agents/Intermediaries Must be disclosed.

ii. Tax expense

The components of tax expense Must be disclosed separately. That is, the aggregate amount included in the determination of net profit or loss for the reporting period in respect of current and/or deferred tax.

iii. Miscellaneous

Any additional information or disclosure that is not presented on the face of the balance sheet, profit and loss account or cash flow statement, but is relevant to an understanding of any of those statements and/or is required to meet the minimum financial information requirements, Must be disclosed.

Notes to the interim financial statements consist as a minimum, of:

a. statement that the same accounting policies and methods of computation are followed in the interim financial statements as in the most recent annual financial

statements or, if those policies or methods have been changed, a description of the nature and effect of the change; and

b. notes equivalent to those in the annual financial statements as defined in Annex G, Paragraph "*Notes to the financial statements"*; and

c. disclosure of any events or transactions that are material to an understanding of the interim period.

G.6 Player identification table

1. All Licence Applicants/Licensees Must prepare and submit to the Licensor a player identification table.

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

3. The minimum information to be included in the player identification table in respect of each relevant player is as follows:

a. Name and date of birth;

b. Start date of original player contract and end date of current contract;

c. Costs of the player's registration;

d. Accumulated amortisation brought forward and as at the end of the period;

e. Amortisation of the player's registration in the period;

f. Impairment of the player's registration in the period;

g. Disposal of the player's registration (cost and accumulated amortisation);

h. Net book value (carrying amount);

i. Profit/loss from disposal of player's registration and

j. Sell-on rights (or similar), i.e description and (if possible) quantification of any sell- on rights to a football club that formerly held the players' registration excluding training compensation and/or solidarity contributions.

4. Relevant players, about whom details are required in the player identification table, are:

a. all players whose registration is held by the Licence Applicant/Licensee at any time during the period and in respect of whom some direct acquisition cost has been incurred (at some point in time in the reporting period or prior periods); and

b. all players in respect of whom some income/profit (or loss) has been recognised (at some point in time in the reporting period).

5. For Licence Applicants who have restated player accounting figures to meet the accounting requirements of these regulations, these aggregate figures from the player identification table Must agree with/be reconciled to the restated figures in the supplementary information.

G.7 Financial review by management

The annual financial statements Must include a financial review or commentary by management (sometimes referred to as a directors' report) that describes and explains the main features of the reporting entity's financial performance and financial position and the principal risks and uncertainties it faces.

The annual financial statements Must also include the names of persons who were members of the executive body, or board of directors, and its supervisory bodies of the reporting entity at any time during the year.

ANNEX H: Accounting requirements for the preparation of financial statements

H.1 Principles

1. Financial statements Must be based on the accounting standards required by UK legislation for incorporated companies – either the applicable financial reporting framework of the UK, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities – regardless of the legal structure of the Licence Applicant/Licensee.

2. Financial statements Must be prepared on the assumption that the Licence Applicant is a going concern meaning it will continue in operation for the foreseeable future. It is assumed that the Licence Applicant/Licensee has no intention or need to go into liquidation, cease trading or seek protection from creditors pursuant to laws or regulations.

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

   a. fair presentation;

   b. consistency of presentation;

   c. accrual basis for accounting;

   d. separate presentation of each material class of items;

   e. no offsetting of assets and liabilities or income and expenses.

4. Notwithstanding that each Licence Applicant/Licensee has to prepare audited annual financial statements and interim financial statements under its own National Accounting Practice for incorporated companies, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium- sized Entities, these regulations include specific accounting requirements to be complied with.

If the annual financial statements set out in Annex H.2 to Annex H.6 are applicable both to Licence Applicants and to Licensees that are subject to monitoring requirements.

H.2. Consolidation/combination requirements

1. The financial information of all entities Must be either combined or consolidated as if they were a single company.

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

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

H.3 Accounting requirements for the permanent transfer of a player's registration

1 The acquisition of a player's registration Must be recognised in the financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional, which means that there Must be a legally binding agreement between the two clubs and between the acquiring club and the player.

2 The disposal of a player's registration Must be recognised in the Licence Applicant's financial statements when all significant conditions for the transfer to take place have been satisfied, i.e. it is effectively unconditional and the risks and rewards have been transferred to the new club.

3 Licence Applicants that capitalise the costs of a player's registration as an intangible asset Must apply certain minimum accounting requirements as described in Annex H.3. A Licence Applicant can expense the costs of a player's registration rather than capitalise them as an intangible asset if this is permitted under national accounting practice.

4 The minimum accounting requirements for Licence Applicants that capitalise the costs of acquiring a player's registration as an intangible asset, are as follows:

   a. Only the directly attributable costs of a player's registration can be capitalised as an intangible asset. For accounting purposes, the carrying value of an individual player Must not be revalued upwards, even though a Licence Applicant's management may believe market value is higher than carrying value. In addition, while it is acknowledged that a Licence Applicant may be able to generate some value from the use and/or transfer of locally trained players, for accounting purposes costs relating to a Licence Applicant's own youth sector Must not be included in the balance sheet – as only the costs of a player's registration are to be capitalised. All forms of consideration to and/or benefit of players (such as sign-on fees) Must be treated as employee benefit expenses and not costs of a player's registration. Finance costs arising in respect of borrowings are treated as finance costs and are not costs of a player's registration even if the borrowings were obtained to help finance the

acquisition of player registrations.

b. Amortisation costs of player registrations Must begin when the player's registration is acquired. Amortisation ceases when the asset is fully amortised or derecognised (i.e. the registration is considered as being permanently transferred to another club), whichever comes first.

c. For each individual player's registration, the depreciable amount Must be allocated on a systematic basis over the duration of the player's original contract, up to a maximum of 5 years. This is achieved by the systematic allocation of the cost of the asset as an expense from the date the player's registration is acquired and over the period of the player's contract, up to a maximum of 5 years. If the period of a player's contract with the club is extended, then the intangible asset carrying value of the player's registration plus any additional directly attributable contract negotiation costs (e.g. agent/intermediary fees) can either be amortised over the remaining period of the original contract or be amortised over the extended period of the player's contract, up to a maximum of 5 years from the date of contract extension.

d. All capitalised player values Must be reviewed for impairment each year by the Licence Applicant's management. If the recoverable amount for an individual player is lower than the carrying amount on the balance sheet, the carrying amount Must be adjusted to the recoverable amount and the adjustment charged to the profit and loss account as an impairment cost. It is recommended that each Licensor requires each of its Licence Applicants to apply consistent accounting policies in respect of player registration costs.

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

i. when it becomes clear by the annual accounting referred date that player will not be able to play again with the club, for example if the player suffers a career- threatening injury or he is permanently unable to play professional football. In this case, the net book value of the player's registration on the balance sheet Must be fully impaired in that reporting period. The following events do not represent a cause for recognising impairment loss:

- A player suffers an injury in a reporting period and is temporarily unable to play professional football with the club, or;
- A player suffers a decline in fitness or ability and is not selected for participation in first-team matches.

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

ii. If the management of the club is committed to permanently transfer a player's registration and the transfer occurs just after the annual accounting reference. In this case, the net book value of the player's registration on the balance sheet should be reviewed for impairment if the disposal proceeds for the permanent transfer of the player's registration to the new club is lower than the player's net book value. The accounting principle Must be disclosed in the financial statements and Must be applied consistently from one accounting period to another.

iii. If the management of the club has temporarily transferred a player's registration for an amount lower than the amortization cost.

e. The profit/loss from the disposal of a player's registration is the difference between the net disposal proceeds and the net book value of the player's registration in the balance sheet as at the date the asset is derecognised.

5. If two or more players are transferred in opposite directions between clubs, the Licence Applicant Must assess whether these transfers are to be considered as player exchange transactions under the terms of these regulations. If so, the international accounting requirements for exchange of assets (i.e., currently International Accounting Standard 38, paragraphs 45-47) are to be applied when calculating profit from the disposal of outgoing player(s) and the registration costs for the incoming player(s).

a. When calculating the profit from the disposal of an outgoing player's registration, the disposal proceeds cannot exceed the net book value of the cost of the player's registration in the Licence Applicant's financial statements, adjusted to take into account of any net cash received or receivable in the context of the exchange transaction.

b. The registration costs for incoming player must be capitalised at the maximum at the carrying amount of the outgoing player, adjusted to take account of any net cash paid by the club in the context of the exchange transaction.

c. A player exchange transaction is when two or more players are transferred in opposite directions between clubs, and where the incoming and outgoing player transfers:

Transfers, incoming and outgoing:

- are included in the same transfer contract;

- are included in different transfer contracts that, directly or indirectly, are linked to each other or are conditional on each other;
- are concluded within 45 days of each other;
- involve no or only limited monetary disbursements; and/or
- have the same or similar payment obligations, deadlines or dates for both the players transferred in and the players transferred out.

6. Profit/loss on disposal of a player's registration Must be calculated net of any amounts paid and/or payable that are directly attributable to the disposal of the player's registration, comprising:

a. realised conditional transfer compensation for amounts which have become payable on the disposal of the player's registration (e.g. sell-on fee payable to another club);

b. any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, ornational football association/league.

7. The Licence Applicant Must apply the following adjustments in respect of the permanent transfer of a player's registration between clubs that are related parties:

a. The club that has transferred in the player's registration Must calculate the cost of acquiring the player's registration – for the calculation of an amortisation charge for the reporting period (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the costs of the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the greater of the following amounts:

i. The actual transaction cost of acquiring the player's registration;

ii. The adjusted net book value in respect of costs of the player's registration in the financial statements of the club that has transferred out the player.

The adjusted net book value is the net book value of the costs of the player's registration amortised on a linear basis over the period of the player's contract (in accordance with Annex G.3.1, Annex G.3.2, Annex G.3.3, Annex G.3.4(c)), excluding the impact of any impairment.

If the calculated amortisation charge is greater than the recorded amortisation charge or the calculated costs of the player's registration are greater than the recorded costs of the player's registration, then an appropriate adjustment must be made so that the difference is recognised in the profit and loss account in the financial statements.

b. The club that has transferred out the player's registration Must calculate the disposal proceeds of the player's registration – for the calculation of the profit on disposal of the player's registration (for clubs using the capitalisation and amortisation method of accounting for player registrations) or for the income from the player's registration (for clubs using the income and expense method of accounting for player registrations) – using the lower of the following amounts:

i. The actual transaction proceeds on disposal;

ii. The net book value in respect of the costs of the player's registration in its financial statements.

If the calculated profit on disposal is lower than the recorded profit on disposal or the calculated income from the player's registration is lower than the recorded income from the player's registration, then an appropriate adjustment must be made so that the difference is recognised directly in equity in the financial statements.

The above accounting requirements apply by analogy to any other personnel, e.g. head coach, and release income/costs or similar paid to another club.

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

1. The minimum accounting requirements for Licence Applicants that have transactions in respect of the temporary transfer of a player's registration (loan) are as follows:

2. Loan fees received/paid must be reported as player transfer income/expense.

3. Loan of a player from the lender club to the new club with no obligation/option to buy

a. The loan fees received/receivable by the lender club, if any, Must be recognised as income over the period of the loan arrangement. The lender club will continue to recognise the original Costs Of Acquiring The Player's Registration as an intangible asset on its balance sheet and to allocate systematically the cost of the asset as an amortisation expense over the period of the player's contract.

b. The loan fees paid/payable by the new club, if any, Must be recognised as an expense over the period of the loan arrangement. If the player's salary is taken over by the new club, it Must be recognised as an employee benefits expense over the player's loan term.

4. Loan of a player from the lender club to the new club with an unconditional obligation to buy

a. The loan Must be reflected by the lender club as a permanent transfer and the player's registration rights must be derecognised from its intangible assets. The proceeds from the loan and from the future permanent transfer Must be recognised from the inception of the loan agreement.

b. The direct costs of the loan and the future permanent transfer for the new club Must be recognised by the new club in accordance with the accounting requirements for permanent acquisition of a player's registration.

5. Loan of a player from the lender club to the new club with an option to buy:

a. The transaction Must be recorded as a loan by the lender club until the option is exercised by the new club. When the option is exercised, any remaining proceeds of the loan and proceeds of the future permanent transfer Must be recognised in accordance with the accounting requirements for the permanent disposal of player's registration.

b. When the option is exercised by the new club, any remaining costs of the loan and the costs of the future permanent transfer Must be recognised by the new club in accordance with the accounting requirements for the permanent acquisition of a player's registration.

6. Loan of a player from the lender club to the new club with a conditional obligation to buy

a. If a condition is considered to be virtually certain, then the player's registration Must be recognised by both clubs as a permanent transfer from the inception of the loan agreement.

b. If the fulfilment of a condition cannot be assessed with sufficient certainty to trigger the permanent transfer from the inception of the loan, then the player's registration Must be recognised first as a loan and then as a permanent transfer once the condition is met.

7. The Licence Applicant Must apply the following adjustments in respect of the temporary transfer of a player's registration between clubs that are related parties:

a. The club that has temporarily transferred in the player's registration Must calculate an expense amount in respect of the player for the reporting period using the greater of the following amounts:

i. The actual transaction cost in the reporting period;

ii. The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player. If the calculated expense is greater than the recorded expense, then an appropriate adjustment Must be made so that the difference is recognised in the profit/loss account in the financial statements.

b. The club that has temporarily transferred out the player's registration Must calculate an income amount in respect of the player for the reporting period using the lower of the following amounts:

i. The actual transaction income in the reporting period;

ii. The aggregate amount of the amortisation charge in respect of the player's registration and the employee benefit expenses in respect of the player for the period of the loan as recorded in the financial statements of the club that has temporarily transferred out the player. If the calculated income amount is lower than the recorded income, then an appropriate adjustment Must be made so that the difference is recognised directly in the equity in the financial statements.

5. Accounting requirements for specific expense items

1. Incentive/bonus expenses for employees

a. All forms of consideration given by an entity in exchange for service rendered by an employee, including any bonuses and incentives such as performance related consideration, contract signing fees, and loyalty incentives, Must be reported as employee benefits expenses.

b. Bonus and/or incentive payments that are payable in full by the club to a person with no further condition or service obligation (i.e. the club has no choice but to make the payments) Must be recognised as employee benefits expenses when triggered.

c. Bonus and/or incentive payments that are dependent on a certain future condition being satisfied by the player and/or the club, such as a player's participation in matches and/or the club's competition performance, Must be recognised as employee benefits expenses at the point in time when the condition has been satisfied or its fulfilment becomes highly probable.

d. Incentive and/or bonus to players when entering and/or extending an employment agreement with any condition or service obligation Must be recognised on a systematic basis over the relevant period.

2. Termination benefits to employees

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

6. Accounting requirements for specific revenue items

1. Season tickets and similar revenues

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

2. Broadcasting rights and/or prize money revenues
   a. Revenue in respect of broadcasting rights and/or other consideration for participation in a competition which are fixed considerations must be recognised on a proportionate basis at the point in time when the relevant matches take place during this period.
   b. Revenue in respect of broadcasting rights and/or consideration for participation in a competition which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) Must be recognised at the point in time when the performance obligations are satisfied.

3. Sponsorship and commercial revenues
   a. Revenue in respect of sponsorship rights and advertising which are fixed considerations Must be recognised on a proportionate basis over the period covered by the sponsorship rights and / or advertising arrangements.
   b. Revenue in respect of sponsorship rights and advertising which are variable considerations dependent on certain conditions being satisfied by the club (such as competition performance bonuses) Must be recognised at the point in time when the performance obligations are satisfied.
   c. Any non-cash consideration as part of a sponsorship contract and / or advertising Must be measured at fair value.

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

G.6.5 Revenue in respect of future revenue-generating rights

Revenue received or receivable in respect of the club's future revenue-generating rights over a defined period must be recognised evenly on a straight-line basis over the reporting periods covered by the underlying agreements or transactions.

ANNEX I: Notion of 'overdue payables'

I.1. Principles

1. Payables are considered as overdue if they are not paid according to the contractual or legal terms.
2. Payables are not considered as overdue, within the meaning of these regulations, if the Licence Applicant/Licensee (i.e. debtor) is able to prove by the applicable payment deadline, that:

   a. the relevant amount has been settled, i.e. either paid in full or offset against the creditor's obligations towards the debtor; or

   b. the deadline for payment of the relevant amount has been deferred (referred to as "amounts deferred" in these regulations), i.e. an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or

   c. the relevant amount is subject to a legal claim or open proceedings (referred to as "amounts disputed" in these regulations), meaning:

      i. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the Decision-Making Bodies consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in these regulations (i.e. in order to buy time), the amount will still be considered as an overdue payable; or

      ii. the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant Decision-Making Bodies that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the Decision-Making Bodies consider the reasons for contesting the claim or proceedings as manifestly unfounded the amount will still be considered as an overdue payable; or

   d. the settlement of the relevant amount is pending (referred to as "amounts pending" in these regulations), meaning:

      i. the debtor has requested a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to social/tax authorities and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March or by 15 July, 15 October and 15 January respectively or

      ii. the debtor is able to demonstrate to the comfortable satisfaction of the relevant Decision-Making Bodies that it has taken all reasonable measures to identify and pay the creditor(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players).

ANNEX J: Licensor's assessment procedures

J.1 Principle

The Licensor defines the assessment procedures, ensuring equal treatment of all clubs applying for a Tier 1 Club Licence. It assesses the documentation submitted by the clubs, considers whether this is appropriate and determines to its reasonable satisfaction whether each criterion has been met and what further information, if any, is needed for each Tier 1 Club Licence to be granted.

J.2 Assessment of the Auditor's report on the financial statements

1. In respect of the annual financial statements and interim financial statements the Licensor must perform the following minimum assessment procedures;

a) Assess whether the reporting perimeter is appropriate for club licensing purposes.

b) Assess the information submitted to form a basis for its licensing decision.

c) Read and consider the annual financial statements and interim financial statements and the Auditor's report thereon.

d) Address the consequences of any modifications to the Auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to paragraph 2 below.

2. Having assessed the reporting perimeter and the Auditor's report on the annual financial statements and interim financial statements, the Licensor Must assess these according to the items below:

a) If the reporting perimeter does not meet the requirements of F.01 (b), the Tier 1 Club Licence Must be refused.

b) If the Auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the Tier 1 Club Licence.

c) If the Auditor's report has a disclaimer of opinion or an adverse opinion, the Tier 1 Club Licence Must be refused, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year that meet the minimum requirements) and the Licensor is satisfied with the subsequent audit opinion.

d) If the Auditor's report has, in respect of going concern, an emphasis of matter or a qualified 'except for' opinion, the Tier 1 Club Licence Must be refused, unless either:

i) a subsequent audit opinion without going concern, an emphasis of matter, a key audit matters or qualification is provided, in relation to the same financial year; or

ii) additional documentary evidence demonstrating the Licence Applicant's ability to continue as a going concern until at least the end of the Licence Season has been provided to, and assessed by, the Licensor to its satisfaction. The additional documentary evidence Must include, but is not necessarily limited to, the information described in the Future Financial Information Criteria.

e)If the Auditor's report has, in respect of a matter other than going concern, an emphasis of matter or a qualified 'except for' opinion, then the Licensor Must consider the implications of the modification for club licensing purposes. The Tier 1 Club Licence may be refused unless additional documentary evidence is provided and assessed to the satisfaction of the Licensor. The additional evidence that may be requested by the Licensor will be dependent on the reason for the modification to the audit report.

f) If the Auditor's report makes a reference to any situation defined in L.05 the Tier 1 Club Licence Must be refused.

3. If the Licence Applicant provides supplementary information, and / or restated financial information, the Licensor Must additionally assess the auditor's report on the Agreed-upon Procedures in respect of the supplementary information and/or restated financial information. The Tier 1 Club Licence may be refused if the Auditor's report is not to the satisfaction of the Licensor and/or includes reference to errors and/or exceptions found.

J.3 Assessment of licensing documentation for the net equity rule

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;

b. Assess, if applicable, whether the subordinated loans meet the required conditions;

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;

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.

J.4 Assessment of licensing documentation for no overdue payables

1. In respect of the "no overdue payables" Criteria to football clubs, employees, and social/tax authorities, the Licensor may decide:

a. to assess itself the information submitted by the Licence Applicant, in which case it must perform the assessment as set out in paragraph J.4.2; or

b. to have independent Auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the Licensor Must assess the information submitted by the Licence Applicant (in particular the payables tables and corresponding supporting documents) and review the Auditor's report.

The Licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the Licence Applicant.

2. Notwithstanding whether the assessment is carried out by the Licensor or an independent Auditor in respect of the "no overdue payables" Criteria to football clubs, employees and social/tax authorities, the following minimum procedures Must be performed and described in the Licensor's or Auditor's report:

a. Obtain the payables tables as at 31 March submitted by the Licence Applicant in respect of obligations due to be paid by 28 February (i.e. the transfers table, the employee table, the social/tax table and corresponding supporting documents);

b. Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion with regard to each of the procedures performed;

c. Check the completeness of any overdue balance reported by the Licence Applicant as at 28 February;

d. Check the settlement of any overdue payables between 28 February and 31 March; and e. Identify any overdue balance as at 31 March.

3. In respect of the "no overdue payables" criterion in respect of UEFA and the Licensor, the Licensor Must perform, as a minimum, the following assessment procedures:

a. Review any information received from UEFA with regard to pending overdue amounts owed by the Licensor's affiliated clubs and check the settlement of any overdue balance between 28 February and 31 March; and

b. Carry out any additional assessment and request any additional documentary evidence from the Licence Applicant it believes necessary.

J.5 Assessment of the written representation prior to the licensing decision

1. In respect of the written representation, the Licensor Must read and consider the impact of any Significant Change that has occurred in relation to the club licensing Criteria.

2. The Licensor Must also read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements, future financial information and any additional documentary evidence provided by the Licence Applicant.

3. The Licensor Must assess the club's ability to continue as a going concern until at least the end of the Licence Season. The Tier 1 Club Licence Must be refused if, based on the financial information that the Licensor has assessed, in the Licensor's judgement, the Licence Applicant may not be able to continue as a going concern until at least the end of the Licence Season.

4. If the Licence Applicant (or the registered member of the UEFA member association which has a contractual relationship with the Licence Applicant) or any parent company of the Licence Applicant included in the reporting perimeter is/was seeking protection or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the Licence Season or is receiving protection at the time of the assessment then the Tier 1 Club Licence Must be refused. For the avoidance of doubt the Tier 1 Club Licence Must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

J.6 Assessment of the future financial information

In respect of future financial information, the Licensor Must assess whether or not the Licence Applicant exhibits the condition as defined in the Future Financial Information Criteria. If the Licence Applicant is required to submit future financial information, the Licensor may decide:

a. to assess the information submitted by the Licence Applicant, in which case the Licensor Must perform the assessment according to paragraph J.6.2 below; orb. to have independent Auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the Licensor Must review the Auditor's report to ensure they performed, as a minimum, the assessment procedures as described in paragraph J.6.2 below.

I.6.2 The assessment of future financial information Must include, as a minimum, the following procedures:

a. Check whether the future financial information is arithmetically accurate;

b. Determine, through discussion with the Licence Applicant's management and review of the future financial information, whether the future financial information has been prepared using the disclosed assumptions and risks;

a. Check that the opening balances contained within the future financial information are consistent with the balance sheet shown in the immediately preceding audited annual financial statements;

c. Check that the future financial information has been formally approved by the executive body of the Licence Applicant by way of a declaration by the Licence Applicant's management that the documents submitted are complete, accurate and in compliance with these regulations;

d. If applicable, examine corresponding supporting documents, including agreements with sponsors, banking facilities, share capital increase, bank guarantees and minutes of board meetings.

3. The Licensor must assess the liquidity of the Licence Applicant (i.e. the availability of cash after taking account of financial commitments) and its ability to continue as a going concern until at least the end of the Licence Season. The Tier 1 Club Licence Must be refused if, based on the financial information that the Licensor has assessed, in the Licensor's judgement, the Licence Applicant may not be able to meet its financial commitments as they fall due and continue as a going concern until at least the end of the Licence Season.

J.7. Assessment of monitoring documentation for the solvency requirements

1 In respect of the monitoring documentation for the "no overdue payables" requirements (towards football clubs, employees and social/tax authorities), the Licensor Must perform, as a minimum, the following assessment procedures:

a. Read the Licensee's completed payables information and make enquiries to the Licensee if there is any information with regard to amounts payable to other clubs, employees and social/tax authorities that may be incomplete and/or inaccurate based on the Licensor's existing knowledge of the Licensee from club licensing and/or other reasonable sources;

b. Confirm that all requested supporting documents have been attached to the Licensee's submission.

2. The Licensor Must confirm to the CFCB and/or the UEFA administration the results of the above assessment procedures:

a. The results of the above assessment procedures and

b. The completeness and accuracy of the Licensee's submission according to the Licensor's assessment procedures as set out in Paragraph J.7.1.

J.8 Assessment of monitoring documentation for the stability requirements

1 In respect of the monitoring documentation for the stability requirements, the Licensor Must assess whether or not the financial information submitted by the Licensee corresponds to the information in respect of the same reporting entity/ entities submitted for club licensing purposes.

2. In addition, the Licensor's assessment Must include, as a minimum, the following procedures:

a. Check that the amounts in the monitoring documentation for the stability requirements and that the key balances identified by the Licensor are consistent with the amounts contained in the annual financial statements and underlying accounting records;

b. Check that the monitoring documentation for the stability requirements has been formally approved by the executive body of the Licensee by way of a declaration by the Licensee's management that the documents submitted are complete, accurate and in compliance with these regulations.

3. The Licensor Must confirm to the CFCB and/or UEFA administration the results of the above assessment procedures.

J.9 Assessment of monitoring documentation for the cost control requirements

1. In respect of the monitoring documentation for the cost control requirements, the Licensor Must assess whether or not the financial information submitted by the Licensee corresponds to the information in respect of the same reporting entity/entities submitted for club licensing purposes.

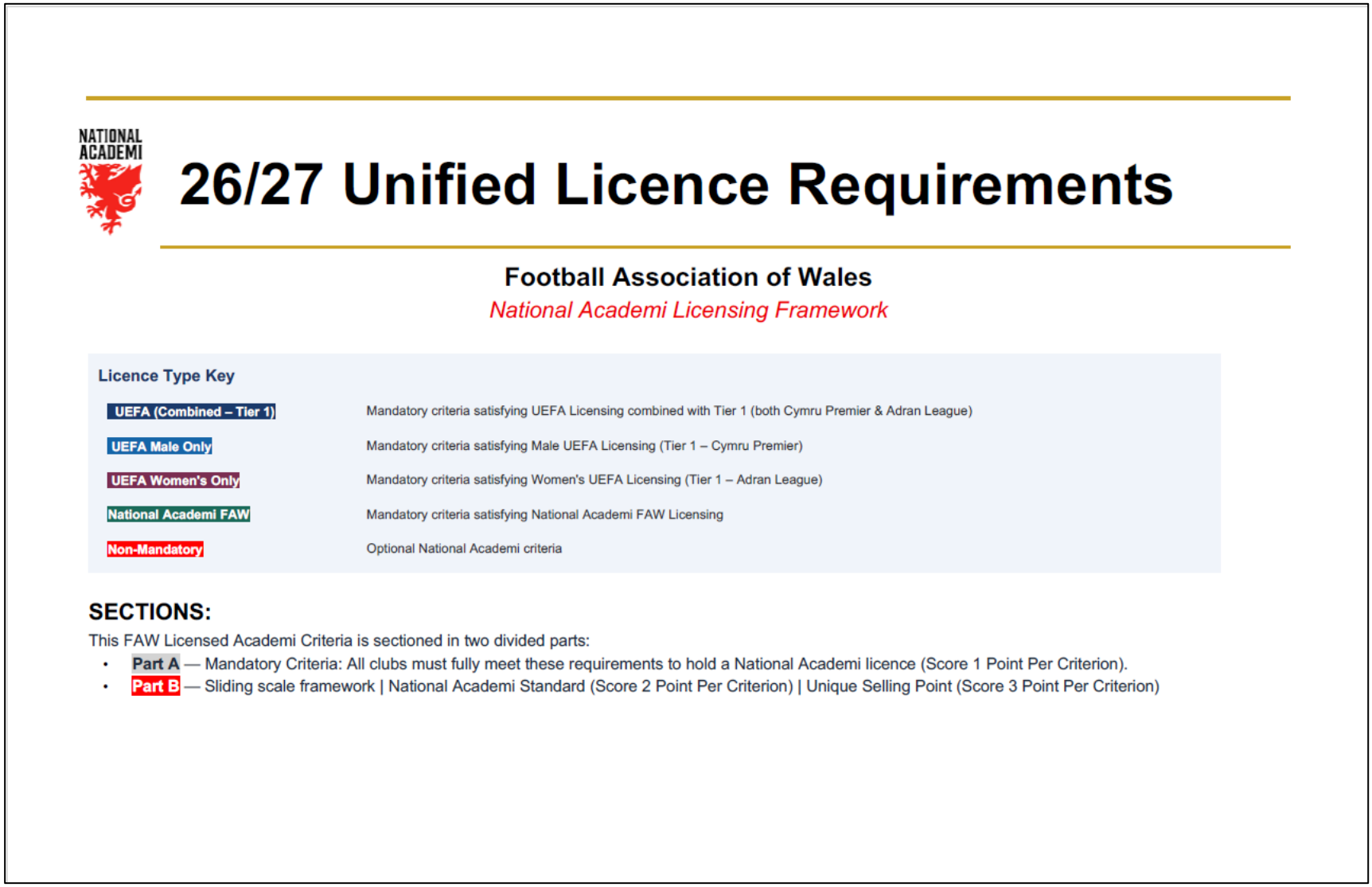
2. In addition, the Licensor's assessment Must include, as a minimum, the following procedures:

a. Check that the amounts in the monitoring documentation for the cost control requirements and those identified by the Licensor are consistent with the amounts contained in the annual financial statements and/or interim financial statements, and/or in the supplementary information if applicable, and in the underlying accounting records;

b. Check that the monitoring documentation for the cost control requirements has been formally approved by the executive body of the Licensee by way of a declaration by the Licensee's management that the documents submitted are complete, accurate and in compliance with these regulations.

3. The Licensor Must confirm to the CFCB and/or the UEFA administration the results of the above assessment procedures.

Annex K – National Academi Licensing Framework



MISSION STATEMENT

The Football Association of Wales (FAW) is committed to a National Player Development structure that gives equal opportunities and choice to players throughout the country. The focus of the programme is the "Player at the Centre". These opportunities will be provided and developed within the National Academi structure and will place the welfare of the player as paramount. To ensure this, all Academies will be expected to adopt and operate the FAW Safeguarding Policy.

Following three seasons of the National Academi categorisation model (2023/24 to 2025/26), the FAW conducted a comprehensive review of the domestic player development pathway between September 2025 and February 2026. This review included both objective data and subjective data analysis, stakeholder surveys across all COMET-registered participants within the National Academi reaching 3,451 stakeholders with 748 completed responses, key stakeholder interviews with all National Academi clubs — including clubs involved in the National Academi during the review period and regional forums assessing the efficiency and outcomes of the pathway for talented players within the three year period.

Six working groups were established connecting the Welsh football ecosystem, which included the contribution of Area associations and Professional EFL Welsh clubs, Cymru Premier General Managers, National Academi Representative Group, FAW Working Group and Women's & Girls football. Each key stakeholder group was established from January 2026, tasked with developing a Roadmap for the future of Welsh youth football and defining short, medium and long-term objectives based on the findings of the review. The FAW communicated this Roadmap to all National Academi clubs, with the Unified Licensing Framework representing Stage 1 of that journey. The 2026/27 season represents a transition year, during which clubs will work towards the full requirements of the Unified Licensing Framework, which comes into effect from the 2027/28 season.

NATIONAL ACADEMI

The National Academi structure will undertake to deliver on the following principles:

- Develop a strong reputation for high quality provision
- Support the development of thriving domestic Clubs and football ecosystem
- Drive participation locally through better user experiences and access
- Provide more professional opportunities and remove barriers to progression

To ensure the National Academi structure is fit for purpose, the FAW has introduced a Unified Licensing Process that integrates mandatory UEFA youth development criteria with Tier 1 licensing standards for both male and female pathways. All clubs must meet these minimum requirements as a baseline.

Above this baseline, clubs are empowered to determine their own level of delivery against each criterion, operating on a sliding scale between the minimum standard and unique selling point. This approach is designed to support the long-term sustainability of clubs, giving each Academy the flexibility to be individualised in their delivery and to identify and build on their own unique strengths. The sliding scale has been shaped collaboratively with all 17 National Academi clubs through the working group process replacing the previous Category A, B and C classification system.

SLIDING SCALE – ACADEMY RATING FRAMEWORK

Part A *criteria are non-negotiable. Every club must fully satisfy all mandatory requirements as a condition of holding a National Academi licence — there is no flexibility, no discretion and no partial credit. Failure to meet any Part A criterion will result in licence refusal or withdrawal regardless of performance in Part B.*

Part B *operates as a sliding scale, allowing clubs to determine their own level of delivery against each criterion. Mandatory criteria within Part B must be met at a minimum standard, while optional criteria do not have to be delivered — clubs choose where to invest, enhance and build their unique strengths.*

Score	Level	Description
0	Not Met	Requirement not fulfilled
1	PART A Minimum Standard	Meets the mandatory unified licensing baseline
2	PART B National Academi Standard	Exceeds minimum; meets FAW National Academi quality standards
3	PART B Unique Selling Point	Exemplary practice — defined collaboratively by clubs

Section	Weighting	No. of Criteria	Max Score
PART A — MANDATORY			
Sporting	15%	5 (Mandatory)	5
Medical & Performance	25%	2 (Mandatory)	2
Business (Social & Welfare + Legal)	20%	5 (Mandatory)	5
Infrastructure	15%	2 (Mandatory)	2
Personnel	25%	11 (Mandatory)	11
PART B — SLIDING SCALE	**Weighting**	**No. of Criteria**	**Min – Max Score**
Sporting	40%	8 (Mandatory) 5 (Optional)	[16 – 39]
Player Welfare & Medical	25%	4 (Mandatory) 3 (Optional)	[8 – 21]
Personnel	20%	3 (Mandatory) 1 (Optional)	[6 – 12]
Infrastructure	15%	1 (Mandatory) 0 (Optional)	[2 – 3]
TOTAL WEIGHTING	**PART A + PART B = 100%**		**PART A [25] + PART B [32–75] = [57–100]**

PART A - SPORTING

Requirement	Mandatory Requirement Details	National Academi Descriptor
Written Youth Development Programme (Art. 19) UEFA Combined – Tier 1	Must have a written youth development programme approved by the Licensor. Programme must cover: youth development objectives and philosophy; youth sector organisation; personnel and minimum qualifications; infrastructure; financial resources; football education for different age groups; educational initiatives (Laws of the Game, anti-doping, integrity, anti-racism); medical support for youth players; review and feedback process; duration of at least 3 years, maximum 7 years. Must ensure every youth player can follow mandatory school education and no youth player is prevented from continuing their non-football education.	Clubs must provide a written Youth Development Plan this is reflected across: club development philosophy, football philosophy aligned to the Welsh Way National Curriculum, coaching philosophy and club curriculum, player development plans including at least three player reviews annually, and annual timetables for fixtures and training. The coaching programme must operate for a minimum of 32 weeks per year. Academies must provide documents outlining Talent ID philosophy and recruitment framework. The Academy must provide a plan outlining how FAW life-skills development and support dual career progression. In addition to the information outlined under the details column.
Youth Development – Free U6s National Academi - FOR 27/28 Season	Clubs must provide free football development opportunities for children aged under 6, supporting grassroots participation and early player development in line with FAW National Academi programme requirements.	Team entered at U6 that participates in FAW organised activity and has 20% female participants, whereby no player/parent pays to participate. *FAW will provide subsidy to the Club to deliver this provision, based on quality metrics*.
Youth Teams – Men's & Women's / National Academi Girls (Art. 20 Male / Art. 20 Women / Art. 21 Male) UEFA Combined – Tier 1	Men's clubs must have at least four youth teams (ages 10–21) plus at least one U10 team or organised U10 activities (UEFA Male). Women's clubs must have at least two women's youth teams (ages 12–21) participating in official competitions (UEFA Women's).	All teams must be entered into FAW National Academi competition. The number of teams permitted at each academy is subject to FAW approval. There must be a minimum of two football training sessions per week totalling no less than 150 minutes, on separate days of the week for all age groups from U12-U19. There must be a minimum of one football training session per week totalling no less than 75 minutes, for all age groups below U11. There must be a minimum of 75 minutes of Goalkeeper training available for each Goalkeeper each week. Session plans must be recorded for every training, with records of attendance. Every training and match contact must have separate Head Coach, Assistant Coach and person providing medical provision.
Support Women's Football (Grade B) UEFA Combined – Tier 1	Must support Women's football by implementing measures and activities aimed to further develop, professionalise and popularise women's football such as; entering a first and/or youth team in official competitions; providing support to an affiliated women's football club; or organising other women's football initiatives as defined by the licensor	Academies must permit and encourage female player participation. An unlimited number of female players may register and play for an Academy, not included in squad size limits at any age group. Female changing room access with separate shower and toilet facilities must be available at every contact for every age group with female participants.
Player Registration – FIFA One Club Rule (Art. 23 Male / Art. 22 Women) UEFA Combined – Tier 1	All players above the age of 10 (men's) or 12 (women's) must be registered with the UEFA member association or its affiliated league in accordance with FIFA Regulations on the Status	Academies must adhere to FIFA's One Player One Club policy at the relevant age groups. All players must be registered in accordance with FAW Rule 59, and all players participating in Academy League fixtures must be registered in accordance with FAW Rules. Academies must adhere to FAW Academy Player Registration Regulations. Academies will be permitted to register trialling players as per FAW Academy Player Registration

Requirement	Mandatory Requirement Details	National Academi Descriptor
	and Transfer of Players. Note: FIFA's one player/one club registration rule covers this requirement — a player may only be registered with one club at a time and all registrations must be recorded through the appropriate national association system.	Regulations. Academies must submit all match day administration including but not limited to Team Sheets and COMET procedures as set out by the FAW Competition Regulations. Academies agree to release players as requested by the Football Association of Wales for National & Regional Activity.

MEDICAL & PERFORMANCE

MEDICAL

Requirement	Mandatory Requirement Details	National Academi Descriptor
First Squad & Youth Player Yearly Medical (Art. 22 Male / Art. 21 Women) **UEFA Combined – Tier 1**	Must establish and apply a policy ensuring all players eligible for the first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations. Must also establish and apply a policy ensuring all youth players above the age of 12 undergo a yearly medical examination in line with domestic legislation. (Youth player policy is Grade B.)	Academies must conduct Medical Screening at least once per season for all age groups. Clubs must record maturation measurements per FAW competition policies. The Club must also document injury prevention and management policies and rehabilitation approaches
FAW Concussion Charter **UEFA Combined – Tier 1**	Must sign and apply the principles of the FAW Concussion Charter. Template available from the FAW.	—

BUSINESS

Social & Welfare

Requirement	Mandatory Requirement Details	National Academi Descriptor
Anti-Racism Policy (Art. 29 Male / Art. 28 Women) (Grade B) UEFA Combined – Tier 1	Must establish and implement a policy to tackle racism and to guarantee that all policies, programmes and practices are exercised without discrimination of any kind.	—
Equality & Inclusion Policy (Grade B) UEFA Combined – Tier 1	Must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the club.	—
Child & Youth Protection Policy (Art. 30 Male / Art. 29 Women) (Grade B) UEFA Combined – Tier 1	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 club.	Academies must adopt the FAW Safeguarding policy and adhere to all Welfare and Safeguarding Rules and Regulations. All staff must hold a valid enhanced DBS sanctioned by the FAW and have attended the FAW Safeguarding and Child Protection Course. Codes of conduct must be signed by all players and parents/guardians. Player inductions and parents evening must be completed annually for all players. Player exit processes are documented outlining as a minimum; formal protocols regarding player releases and support offered by the club - whereby clubs shall not release players signed during the season prior to the end of the same season, and timing of exam periods is considered in release documents. Academies must ensure insurance matters related to all Academy activities are covered.
Football for All Abilities Policy (Art. 31 Male / Art. 30 Women) (Grade B) UEFA Combined – Tier 1	Must establish and implement a policy to make following and contributing to football activities accessible and enjoyable for everyone, irrespective of disability or disabling factors.	—

Legal

Requirement	Mandatory Requirement Details	National Academi Descriptor
Declaration re UEFA Competition Participation (Art. 59 Male / Art. 50 Women) UEFA Combined – Tier 1	Must submit a legally valid declaration confirming: recognition of FIFA, UEFA, member association statutes and CAS jurisdiction; commitment to play only in recognised competitions; obligation to inform the licensor of significant changes; compliance with licensing regulations; accuracy of the reporting perimeter; completeness of all submitted documents; and authorisation for compliance audits.	—

INFRASTRUCTURE

Requirement	Mandatory Requirement Details	National Academi Descriptor
Facilities – Availability (Art. 34 Male / Art. 33 Women) UEFA Combined – Tier 1	Must have facilities available throughout the year. If not the owner, a written contract with the owner(s) is required. It must be guaranteed that the facilities can be used by all the club's teams during the licence season, taking into account the youth development programme.	—
Facilities – Minimum Infrastructure (Art. 35 Male / Art. 34 Women) (Grade B) UEFA Combined – Tier 1	As a minimum, the infrastructure of facilities must fulfil requirements defined by the licensor, including relevant indoor/outdoor facilities; number and size of football pitches; dressing room specifications; a medical room with minimum equipment (defibrillator and first aid kit); floodlighting; and any other requirements identified by the licensor. For women's clubs, additional requirements include a performance gym, separate male/female changing provision, adequate parking and storage.	Academies must meet the following minimum facility requirements: access to floodlit FIFA-standard artificial pitches for the duration of the season whereby pitch access is compliant with FAW Safeguarding Regulations; changing rooms with showers and toilets for each age group; female changing rooms with separate shower/toilet access; a meeting/classroom space with appropriate IT; a medical treatment room with at least one treatment table, secure storage for medical supplies, and a defibrillator, designated spectator area and designated filming position, access for emergency vehicles kept clear at all times.

PERSONNEL

Personnel – Medical & Welfare

Requirement	Mandatory Requirement Details	National Academi Descriptor
Club Doctor (Art. 39 Male / Art. 37 Women) UEFA Combined – Tier 1	Must appoint at least one doctor responsible for medical support during matches and training, and for doping prevention. The doctor's qualification must be recognised by the appropriate national health authorities and the doctor must be duly registered with the UEFA member association or its affiliated league. For women's clubs: must also be a UKAD Clean Sport Advisor and registered with the league's Chief Medical Officer.	—

Requirement	Mandatory Requirement Details	National Academi Descriptor
Physiotherapist / Sports Therapist (Art. 40 Male / Art. 38 Women) UEFA Combined – Tier 1	Must appoint at least one physiotherapist responsible for medical treatment and massages for the first squad during training and matches. The qualification must be recognised by the appropriate national health authorities and registered with the UEFA member association or its affiliated league. For women's clubs: a Sports Therapist (full member of The Society of Sports Therapy) is also acceptable; must be registered with the league's Chief Medical Officer.	—
Youth Teams Medical Professional (Art. 41 Male / Women) UEFA Combined – Tier 1	Must appoint at least one doctor or physiotherapist recognised by the appropriate national health authorities, responsible for the medical care of the youth teams. For women's clubs (UEFA licence): must be a Doctor, Physiotherapist or Sports Therapist registered with the FAW and holding an FAW enhanced DBS certificate.	Academies must appoint a person responsible for Academy Medical provision who holds a Level 4 Intermediate Trauma Medical Management in Football Award. Match Day medical coverage must be provided for all home games by the responsible person or another holding a Level 4 qualification. All other persons delivering medical provisions must hold at least FAW Level 2 First Responder for Sport (FRS).

Personnel – Coaching & Technical

Requirement	Mandatory Requirement Details	National Academi Descriptor
Head of Youth Development Programme (Art. 50 Male / Women) UEFA Combined – Tier 1	Must appoint a qualified Head of Youth Development responsible for the daily business and technical aspects of the youth sector. Must hold: a valid UEFA Elite Youth A coaching licence; a valid UEFA A licence (if licensor is a Pro-level signatory); a valid UEFA B licence (if licensor is not a Pro-level signatory); or a valid UEFA recognition of competence equivalent.	Must appoint a qualified Head of Youth Development responsible for the daily business and technical aspects of the youth sector. Must hold: a valid UEFA Elite Youth A coaching licence.
Youth Team Coaches – Men's (Art. 51 Male): 1 per team; ≥3 head coaches qualified UEFA Male Only	For each mandatory youth team, must appoint at least one qualified coach. At least three youth team head coaches must hold: a valid UEFA Elite Youth A coaching licence; a valid UEFA A licence (Pro-level signatory); a valid UEFA B or UEFA Youth B licence (non-Pro level signatory); or equivalent recognition of competence. All other youth coaches must hold the minimum qualification defined by the UEFA member association. All coaches must be	Academies must appoint Head Coaches holding the UEFA B Licence as a minimum for U12-U19 age groups, and UEFA C Licence as a minimum for U6-U11 age groups, at least three of whom meet the requirements outlined in the 'details' column. To ensure FAW Safeguarding Regulations, two appropriately qualified coaches must work with every group of players and maintain a coach to player ratio of no less than 1:12. Assistant Coaches must hold at least UEFA C for all age groups. All coaches must be duly registered with the FAW and hold a valid FAW First Aid, FAW Safeguarding Awareness & FAW Enhanced DBS.

Requirement	Mandatory Requirement Details	National Academi Descriptor
Physiotherapist / Sports Therapist (Art. 40 Male / Art. 38 Women) UEFA Combined – Tier 1	Must appoint at least one physiotherapist responsible for medical treatment and massages for the first squad during training and matches. The qualification must be recognised by the appropriate national health authorities and registered with the UEFA member association or its affiliated league. For women's clubs: a Sports Therapist (full member of The Society of Sports Therapy) is also acceptable; must be registered with the league's Chief Medical Officer.	—
Youth Teams Medical Professional (Art. 41 Male / Women) UEFA Combined – Tier 1	Must appoint at least one doctor or physiotherapist recognised by the appropriate national health authorities, responsible for the medical care of the youth teams. For women's clubs (UEFA licence): must be a Doctor, Physiotherapist or Sports Therapist registered with the FAW and holding an FAW enhanced DBS certificate.	Academies must appoint a person responsible for Academy Medical provision who holds a Level 4 Intermediate Trauma Medical Management in Football Award. Match Day medical coverage must be provided for all home games by the responsible person or another holding a Level 4 qualification. All other persons delivering medical provisions must hold at least FAW Level 2 First Responder for Sport (FRS).

Personnel – Coaching & Technical

Requirement	Mandatory Requirement Details	National Academi Descriptor
Head of Youth Development Programme (Art. 50 Male / Women) UEFA Combined – Tier 1	Must appoint a qualified Head of Youth Development responsible for the daily business and technical aspects of the youth sector. Must hold: a valid UEFA Elite Youth A coaching licence; a valid UEFA A licence (if licensor is a Pro-level signatory); a valid UEFA B licence (if licensor is not a Pro-level signatory); or a valid UEFA recognition of competence equivalent.	Must appoint a qualified Head of Youth Development responsible for the daily business and technical aspects of the youth sector. Must hold: a valid UEFA Elite Youth A coaching licence.
Youth Team Coaches – Men's (Art. 51 Male): 1 per team; ≥3 head coaches qualified UEFA Male Only	For each mandatory youth team, must appoint at least one qualified coach. At least three youth team head coaches must hold: a valid UEFA Elite Youth A coaching licence; a valid UEFA A licence (Pro-level signatory); a valid UEFA B or UEFA Youth B licence (non-Pro level signatory); or equivalent recognition of competence. All other youth coaches must hold the minimum qualification defined by the UEFA member association. All coaches must be	Academies must appoint Head Coaches holding the UEFA B Licence as a minimum for U12-U19 age groups, and UEFA C Licence as a minimum for U6-U11 age groups, at least three of whom meet the requirements outlined in the 'details' column. To ensure FAW Safeguarding Regulations, two appropriately qualified coaches must work with every group of players and maintain a coach to player ratio of no less than 1:12. Assistant Coaches must hold at least UEFA C for all age groups. All coaches must be duly registered with the FAW and hold a valid FAW First Aid, FAW Safeguarding Awareness & FAW Enhanced DBS.

Requirement	Mandatory Requirement Details	National Academi Descriptor
	registered with the UEFA member association/affiliated league.	
Youth Team Coaches – Women's (Art. 43 Women): ≥2 qualified coaches UEFA Women's Only	Must appoint at least two qualified coaches responsible for women's youth teams. At least one head youth coach must hold a valid UEFA Youth coaching licence, UEFA B licence, or equivalent recognition of competence. All youth coaches must be registered with the league administration.	Academies must appoint Head Coaches holding the UEFA B Licence as a minimum for U12-U19 age groups, and UEFA C Licence as a minimum for U8-U11 age groups, at least three of whom meet the requirements outlined in the 'details' column. To ensure FAW Safeguarding Regulations, two appropriately qualified coaches must work with every group of players and maintain a coach to player ratio of no less than 1:12. Assistant Coaches must hold at least UEFA C for all age groups. All coaches must be duly registered with the FAW and hold a valid FAW First Aid, FAW Safeguarding Awareness & FAW Enhanced DBS.
Youth Goalkeeper Coach (Art. 52 Male / Women) (Grade B) UEFA Combined – Tier 1	Must appoint at least one qualified goalkeeper coach for the youth sector. Must hold: the second-highest available valid UEFA goalkeeper licence per the licensor's membership status; a valid domestic goalkeeper licence; or a valid UEFA recognition of competence equivalent.	Academies must appoint a person responsible for Academy Goalkeeper Coaching who holds the UEFA B GK Licence.

Personnel – Governance & Contracts

Requirement	Mandatory Requirement Details	National Academi Descriptor
Written Contracts for All Staff (Art. 54 Male / Art. 45 Women) (Grade B) UEFA Combined – Tier 1	All administrative, technical, medical and security staff or service providers performing any required functions must have written contracts with the club (or another entity within the legal group structure) in accordance with national law. Each coach's contract must be in line with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.	Academies must provide all staff with at least an annual formal appraisal. Codes of conduct must be signed by all staff. Formal induction processes are completed for all staff. Disciplinary and grievance procedures must be received and signed for by all staff. All coaches must be provided with individual coach development plans.
Written Contracts for Service Providers (Art. 55 Male / Art. 46 Women) (Grade B) UEFA Combined – Tier 1	If a function is entrusted to a service provider, a written contract must be in place containing at minimum: defined tasks and responsibilities; and information on the person(s) responsible for the function, including their relevant qualifications.	—

Requirement	Mandatory Requirement Details	National Academi Descriptor
Organisational Chart (Art. 57 Male / Art. 48 Women) (Grade B) **UEFA Combined – Tier 1**	Must provide the licensor with an organisational chart clearly identifying key personnel and their hierarchical and functional responsibilities. As a minimum, the chart must cover the general manager/Head of Women's Football, medical doctor, physiotherapist, sustainability officer, and Head of Youth Development. One person may occupy more than one function, provided they have sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.	Academies must provide an organisational chart showing the Academy staff structure, qualifications, with staff responsibilities for: the Academy Technical Program; Academy Administration and Operations; Head Coaches for all teams; Assistant Coaches for all teams; Academy Goalkeeping coaching; Medical provisions; and Safeguarding/Welfare
Duty of Replacement During the Season (Art. 58 Male / Art. 49 Women) (Grade B) **UEFA Combined – Tier 1**	If any required staff function becomes vacant during the licence season, the licensee must ensure it is filled within 60 days by a suitably qualified person. In the event of illness or accident, the licensor may grant an extension. The licensor must be promptly notified of any such replacement. An offer of employment within 60 days is acceptable even if the person starts later; a temporary qualified holder should cover the gap in the interim.	Academies must communicate any amendments to staff records or changes in staff to the FAW within no later than 7 days via email, and in accordance with COMET and competition regulations. Staff databases must be kept up to date at all times. The FAW portal must be updated with any changes within no less than 30 days

Part B *operates as a sliding scale, allowing clubs to determine their own level of delivery against each criterion. Mandatory criteria within Part B must be met at a minimum standard, while optional criteria do not have to be delivered — clubs choose where to invest, enhance and build their unique strengths.*

PART B SPORTING – SLIDING SCALE

Requirement	National Academi Standards (2)	Unique Selling Point (3)
Youth Development – Free U6s **National Academi - FOR 27/28 Season**	Team entered at U6 that participates in FAW organised activity and has 20% female participants, whereby no player/parent pays to participate. *FAW will provide subsidy to the Club to deliver this provision, based on quality metrics*.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Youth Teams – Men's & Women's / National Academi Girls (Art. 20 Male / Art. 20 Women / Art. 21 Male) **UEFA Combined – Tier 1**	There must be a minimum of two football training sessions per week totalling no less than 150 minutes, on separate days of the week for all age groups from U12-U19. There must be a minimum of one football training session per week totalling no less than 75 minutes, for all age groups below U11. There must be a minimum of 75 minutes of Goalkeeper training available for each Goalkeeper each week. Session plans must be recorded for every training, with records of attendance. Every training and match contact must have separate Head Coach, Assistant Coach and person providing medical provision.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Support Women's Football (Grade B) **UEFA Combined – Tier 1**	Must support Women's football by implementing measures and activities aimed to further develop, professionalise and popularise women's football such as; entering a first and/or youth team in official competitions; providing support to an affiliated women's football club; or organising other women's football initiatives as defined by the licensor Academies must permit and encourage female player participation. An unlimited number of female players may register and play for an Academy, not included in squad size limits at any age group. Female changing room access with separate	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

Requirement	National Academi Standards (2)	Unique Selling Point (3)
	shower and toilet facilities must be available at every contact for every age group with female participants.	
Academy Coaching Duration National Academi	Minimum of 32 weeks per year.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Performance Reviews National Academi	Clubs must deliver a minimum of two performance reviews per season.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Parents Evenings National Academi	Clubs must deliver a minimum of one parents evenings per season	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Individual Development Plans National Academi	IDPs in place for all players with evidence of how they are implemented in training and games. Club approach supports the 'maverick' player. Process for individual feedback is documented.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Filming of Training Sessions National Academi Non-Mandatory	–	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Coach Education Workshops National Academi	Minimum two hours per season of internal coach educational workshops.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

Sport Science, Medical & Athletic Development

Requirement	National Academi Standards (2)	Unique Selling Point (3)
Athletic Development Programme National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Sport Science Testing National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Biological Maturation Data Recording National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Training Load Management National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

MEDICAL & PLAYER WELFARE

Requirement	National Academi Standards (2)	Unique Selling Point (3)
First Squad & Youth Player Yearly Medical (Art. 22 Male / Art. 21 Women) UEFA Combined – Tier 1	Academies must conduct Medical Screening at least once per season for all age groups. Clubs must record maturation measurements per FAW competition policies. The Club must document injury prevention and management policies and rehabilitation approaches.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

Daily Wellbeing Monitoring System National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
FAW Education Training Programme National Academi	Evidence that the programme is delivered to all age groups annually with records of attendance. Content is supplemented by additional club-delivered education sessions.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Life-Skills Development Plan National Academi	Life-skills plan is actively delivered and evidenced, with records of player engagement across all age groups. Plan is reviewed annually.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Lifestyle Educational Workshops National Academi	Workshops are structured, planned in advance and records of attendance maintained. Content is tailored to age group and supplemented by additional club-delivered material.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
School Liaison & Academic Progression Monitoring National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Psychological Support Document National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

PERSONNEL

Requirement	National Academi Standards (2)	Unique Selling Point (3)
Youth Team Coaches — Men's (Art. 51 Male): 1 per team; ≥3 head coaches qualified UEFA Male Only	Head Coaches hold UEFA B Licence minimum for U12–U19 age groups and UEFA C Licence minimum for U6–U11 age groups, at least three of whom meet the requirements in the details column. Two appropriately qualified coaches at every contact; coach to player ratio no less than 1:12. Assistant Coaches hold UEFA C minimum for all age groups. All coaches	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

	hold valid FAW First Aid, FAW Safeguarding Awareness and FAW Enhanced DBS.	
Youth Team Coaches — Women's (Art. 43 Women): ≥2 qualified coaches UEFA Women's Only	Head Coaches hold UEFA B Licence minimum for U12–U19 age groups and UEFA C Licence minimum for U8–U11 age groups, at least three of whom meet the requirements in the detail's column. Two appropriately qualified coaches at every contact; coach to player ratio no less than 1:12. Assistant Coaches hold UEFA C minimum for all age groups. All coaches hold valid FAW First Aid, FAW Safeguarding Awareness and FAW Enhanced DBS.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Youth Goalkeeper Coach (Art. 52 Male / Women) (Grade B) UEFA Combined – Tier 1	Academies must appoint a person responsible for Academy Goalkeeper Coaching who holds the UEFA B GK Licence. A timetable of Goalkeeper Coach presence must be documented and made available for inspection.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*
Sport Science & High-Performance Staff National Academi Non-Mandatory	—	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*

INFRASTRUCTURE

Requirement	National Academi Standards (2)	Unique Selling Point (3)
Facilities — Minimum Infrastructure (Art. 35 Male / Art. 34 Women) (Grade B) UEFA Combined – Tier 1	All minimum infrastructure requirements are met and evidenced. Facilities are held under lease, ownership or hire agreement for at least the duration of the licensing period. Adequate insurance documentation provided for all facilities.	*To be awarded 3 points for this criterion, evidence must be presented at the club's National Academi Configuration Meeting demonstrating that provision exceeds the National Academi standard (2 points).*