
Owners, Directors & Senior Executives (ODSE)

ODSE Rules

May 2026

Introduction

These rules are made by the Independent Football Regulator under Part 4 and section 90 of the Football Governance Act 2025.

The purpose of the rules is to give effect to, and to supplement, certain provisions in Part 4 of the Football Governance Act 2025 regarding the suitability of owners and officers of regulated clubs.

Failure by a person or a club to comply with these rules may constitute a "relevant infringement" for the purposes of Schedule 7 of the Football Governance Act 2025, and could be the subject of an investigation and enforcement action by the IFR.

These rules, as amended, have effect from 5 May 2026.

1. Definitions

1.1 In these rules, the following definitions shall apply:

- "the Act" means the Football Governance Act 2025
- "Material Club Assets" means assets of a regulated club that are core to its operations, infrastructure or long-term sustainability
- "Owner" has the meaning given in section 3 and Schedule 1 of the Act.
- "Permanent Appointee" means a person who is appointed to carry out a Senior Management Function other than as a Temporary Appointee
- "Person" has the meaning given in paragraph 1 of Schedule 1 of the Act and means an individual or a registered society
- "Regulated club" has the meaning given in section 2 of the Act
- "Registered society" has the meaning given in section 1 of the Co-operative and Community Benefit Societies Act 2014
- "Senior Management Function" means, in respect of a regulated club, a function listed in rule 5.1
- "Senior Manager" means an officer under section 4 of the Act
- "Specified Senior Management Function" means a Senior Management Function that is specified for the purposes of Part 4 of the Act under rule 5.2
- "Temporary Appointee" means an individual within rule 5.5 who is appointed to carry out a Senior Management Function
- "Temporary Appointment" means the appointment of a Temporary Appointee in accordance with rule 5
- "Temporary Appointment Application Form" means the form published by the IFR that regulated clubs must use to notify the IFR of a proposed Temporary Appointment for the purpose of rule 5.10
- "Temporary Appointment Notification Form" means the form published by the IFR that regulated clubs must use to notify the IFR of a proposed appointment of an existing Senior Manager as a Temporary Appointee in line with rules 5.5 to 5.7.

1.2 "Director" in section 4(1)(b) of the Act means an individual exercising Senior Management Function 1 and/or Senior Management Function 5 as a Permanent Appointee.

2. Notifications

- 2.1 A regulated club, or an individual, must notify the IFR if it considers there is a reasonable prospect of that individual taking a position that would be a Specified Senior Management Function at that regulated club.
- 2.2 A regulated club, or person, must notify the IFR if it considers there is a reasonable prospect of a person becoming an owner at that regulated club.

3. Applications

- 3.1 A regulated club must not seek to appoint someone to take on a position that would be a Specified Senior Management Function ahead of an application being submitted to the IFR unless it is satisfied that the individual is suitable under rule 4.1 of these rules.
- 3.2 A person may not become an owner of a regulated club unless an application has been made to the IFR and the IFR has determined them to be suitable.
- 3.3 An individual may not take on a position that would be a Specified Senior Management Function at a regulated club unless an application has been made to the IFR and the IFR has determined them to be suitable.
- 3.4 Applications to become an owner of a regulated club may only be made using the IFR's prescribed application form.
- 3.5 Applications to take on a position that would be a Specified Senior Management Function at a regulated club may only be made using the IFR's prescribed application form.
- 3.6 Where an application has been made in relation to a person under this rule 3, the person or the regulated club may withdraw the application by notice in writing prior to the IFR reaching a determination as to the person's suitability for the purposes of section 28 or 29 of the Act.
- 3.7 Where:
 - a. a regulated club or the person to whom the application relates has submitted a notice of withdrawal to the IFR, and
 - b. the IFR has confirmed in writing that it is satisfied that there is no longer a reasonable prospect of the person becoming an owner, or taking up the relevant position at the regulated club,

the IFR will consider that the application has not been duly made the purposes of section 28 or 29 of the Act.

4. Suitability

- 4.1 In deciding whether an individual is suitable to take a position that would be a Specified Senior Management Function, a regulated club must be satisfied that the individual has:
- a. the requisite honesty and integrity
 - b. the requisite financial soundness, and
 - c. the requisite competence.
- 4.2 In deciding whether an individual has the necessary honesty and integrity to be an owner of a regulated club and/or take on a position that would be a Specified Senior Management Function at a regulated club, the IFR will have regard to the following matters:
- a. whether the individual has been convicted of a criminal offence or subject to criminal proceedings, whether or not in England and Wales (in particular where the offence is or proceedings are in respect of serious criminal conduct)
 - b. whether, on the balance of probabilities, the individual has engaged in conduct outside England and Wales which would, if done in England and Wales, amount to the commission of a serious offence
 - c. whether the individual is or has been a party to proceedings (other than criminal proceedings) in any court or tribunal
 - d. any action of a regulatory or disciplinary nature that is being or has been taken in relation to the individual (whether or not by the IFR and whether or not in England and Wales)
 - e. whether the individual is prohibited from entering the United Kingdom
 - f. whether the individual is a designated person as defined by section 9(2) of the Sanctions and Anti-Money Laundering Act 2018
 - g. whether the individual, or a sporting entity where they are or have been a controller or in a position of responsibility, has:
 - i. been the subject of disciplinary or enforcement action by any sporting authority or competition organiser, or
 - ii. failed to comply with a direction, order, or other requirement set by any sporting authority or competition organiser

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- h. whether the individual, or a sporting entity where they are or have been a controller or in a position of responsibility, has:
 - i. misled the IFR, a competition organiser, or other regulatory body, or
 - ii. not been open and co-operative with the IFR, a competition organiser, or other regulatory body
- 4.3 In deciding whether an individual has the necessary financial soundness to be an owner of a regulated club and/or take on a position that would be a Specified Senior Management Function at a regulated club, the IFR will have regard to the following matters:
- a. the individual's financial arrangements, including in particular whether the individual has -
 - i. become bankrupt (in relation to England and Wales and Northern Ireland) or made an arrangement with creditors
 - ii. had their estate sequestrated (in relation to Scotland), or
 - iii. been subject to any similar procedure (whether or not in the United Kingdom), and
 - b. the financial situation of anybody in relation to which the individual holds, or has held, a position of responsibility (whether or not as an officer of the body).
- 4.4 In deciding whether an individual has the necessary competence to take on a position that would be a Specified Senior Management Function at a regulated club, the IFR will have regard to the individual's qualifications, experience and training.

5. Senior Management Functions

5.1 The Senior Management Functions are:

- a. The Senior Management Function 1 (SMF1) - Chair function, being the function of having responsibility for chairing the board of a regulated club and overseeing its performance
- b. The Senior Management Function 2 (SMF2) - Chief Executive function, being the function of acting in the capacity of a chief executive (or equivalent) of a regulated club with the responsibility alone, or jointly with one or more others, under the immediate authority of the board of that regulated club, for the conduct and management of the whole of the business of the regulated club
- c. The Senior Management Function 3 (SMF3) - Chief Finance function, being the function of having responsibility for management of the financial resources, financial planning, and financial reporting of a regulated club, including reporting directly to the board of that regulated club in relation to its financial affairs
- d. The Senior Management Function 4 (SMF4) - Chief Operations function, being the function of having overall responsibility for managing all, or substantially all, of a club's internal operations (or those of a significant part of the club)
- e. Senior Management Function 5 (SMF5) - Director function, being the function of:
 - i. acting in the capacity of a director of a regulated club and registered or registrable under the provisions of section 250 of the Companies Act 2006, or
 - ii. acting in the capacity of a shadow director as described and set out in section 251 of the Companies Act 2006
- f. The Senior Management Function 6 (SMF6) - Other Key Decision Maker function, being the function of having a significant influence on the management or conduct of one or more aspects of a regulated club's affairs in relation to its regulated activities.

5.2 The Senior Management Functions are specified (for the purposes of s.4(4) of the Act) if they are (or are expected to be) carried out by a Permanent Appointee.

5.3 Any individual who purports to carry out a Specified Senior Management Function will be considered to be a Senior Manager for the purposes of section 4(2) of the Act.

- 5.4 A regulated club must notify the IFR that an individual has ceased to perform a Specified Senior Management Function no later than 20 working days after the individual has ceased to perform that Senior Management Function.

Temporary Appointees

- 5.5 The following individuals may be appointed as Temporary Appointees:
- a. an existing Senior Manager at the regulated club, as temporary cover for the reasonably unforeseen absence of another of its Senior Managers, and
 - b. an individual falling within rule 5.8 below.

Temporary Appointments of existing Senior Managers

- 5.6 Where a regulated club proposes to appoint an existing Senior Manager at the club as a Temporary Appointee, the regulated club must notify the IFR.
- 5.7. Such a notification must be made before the appointment takes effect using the Temporary Appointments Notification Form and must include the required information described in that form.

Temporary Appointments of other individuals

- 5.8 A regulated club may appoint an individual to a Senior Management Function on a temporary basis where the appointment falls within this rule 5.8.

An appointment falls within this rule if the following circumstances apply:

- a. the individual is appointed to carry out those functions solely to provide temporary cover for a person carrying out a Senior Management Function at a regulated club whose absence was reasonably unforeseen

and

- b. either:
 - i. the individual carries out those functions at that regulated club for a total period of no more than 12 weeks in a consecutive 12-month period, or
 - ii. within the 12 week period described in rule 5.8(b)(i) above, an application relating to the individual and covering the relevant functions has been duly made for the purposes of section 29(1) of the Act, and the IFR has not yet made a determination in relation to that application,

and

- c. save as required to do so by a) any legal or regulatory obligations to which the individual or regulated club is subject, or b) the Football Association or a competition organiser, the individual does not in the course of those functions unilaterally take decisions on the following matters:
 - a. any of the following:
 - i. borrowing or the giving of financial guarantees by the regulated club
 - ii. capital expenditure
 - iii. other financial commitments
 - iv. receivables, or
 - v. other contracts or equivalent commitments related to the club,

where these are likely to materially affect the regulated club's financial or strategic position, to the extent that any such commitment or expenditure would cause the regulated club to deviate from its financial plan or strategic business plan.
 - b. approval of the:
 - i. sale, transfer or other disposal of Material Club Assets
 - ii. grant of long-term leases over Material Club Assets, or
 - iii. use of Material Club Assets as security for borrowing
 - c. decisions that materially alter a regulated club's ownership structure, allocation of equity or voting rights, or (save where these relate to granting internal approval for Temporary Appointments) board composition.

5.9 Where rule 5.8 applies, the Senior Manager for whom cover is being provided does not, solely by virtue of that rule, cease to be a Senior Manager for the purposes of the Act or rule 5.4 above.

5.10 Where a regulated club proposes to make an appointment that would fall within rule 5.8, then the club and the individual:

- a. must notify the IFR of the individual's proposed appointment or proposal to carry out the functions, as soon as reasonably practicable, and
- b. may not make the appointment or carry out the functions until the IFR has given them notice in writing that it does not object to the proposal.

5.11 Notifications for the purposes of rule 5.10 may only be made using the Temporary Appointments Application Form and must include the required information described in that form.

- 5.12 For the avoidance of doubt, where the IFR gives notice that it does not object to a proposed Temporary Appointment, such notice does not constitute a determination that the individual is or would be suitable to carry out a Senior Management Function otherwise than as a Temporary Appointee.

Notification of end of Temporary Appointment

- 5.13 The regulated club must notify the IFR in writing as soon as reasonably practicable after the Temporary Appointee ceases to carry out the relevant functions. The notification must confirm who is carrying out the functions previously undertaken by the Temporary Appointee.

6. Incumbent owners and Senior Management Functions

- 6.1 To the extent they would not otherwise do so by virtue of the Act:
- a. a person who is an owner of a regulated club and became so prior to the coming into force of sections 27 to 32 of the Act will be deemed to fall within section 34(3)(a) of the Act.
 - b. a person who is an officer (as defined in s.4 of the Act) at a regulated club and became so prior to the coming into force of sections 27 to 32 of the Act will be deemed to fall within section 35(2)(a) of the Act.

Notification of material changes

- 6.2 An individual who is an owner or Senior Manager of a regulated club must notify the IFR where that individual considers there has been, or may have been, a material change in circumstances which is relevant to whether the individual is suitable to be an owner or Senior Manager of the club.
- 6.3 A regulated club must notify the IFR where it considers that there has been, or may have been, a material change in circumstances which is relevant to whether an individual who is an owner or Senior Manager of the club is suitable to be an owner or Senior Manager.
- 6.4 A notification under rule 6.2 or 6.3 must:
- a. identify the owner or Senior Manager in question
 - b. explain the material change in circumstances, and
 - c. explain why the person giving the notification considers that the change in circumstances is relevant to whether the owner or Senior Manager in question is suitable.
- 6.5 A notification under rule 6.2 or 6.3 must be given as soon as reasonably practicable.