Independent Football Regulator

Provisional licensing pilot findings

October 2026

1. Introduction

Summary

1.1. This report provides a summary of the IFR's findings from the provisional licence pilot scheme (the pilot). It is intended to support all clubs applying for a provisional licence from 2 November 2026.

1.2. **This chapter** sets outs the background of the pilot and summarises key feedback received from clubs. It also explains the IFR's response to feedback, which includes making improvements to the application system to make it more user-friendly.

1.3. **Chapter 2** summarises the IFR's key findings across the application process and application form. It is broadly structured to reflect the order of the application form. The chapter also includes frequently asked questions raised during the pilot and the IFR's responses.

1.4. The IFR has also updated aspects of the guidance in the application form to help clubs understand their requirements. **Annex A** sets out these changes**.**

1.5. Clubs are recommended to:

- **engage** with their supervisor as early as possible
- **confirm** with their supervisor the person that will be completing the application (the applicant), and the signatory who will be approving the application
- **engage** relevant teams and individuals across the club to gather the information and evidence required for the application
- **read** this report and use the key findings to inform their application, including:
    - providing sufficient detail on the assumptions used in the forecasts
    - ensuring that their corporate structure and internal organisational charts include all relevant information
    - clearly identifying the club's fan representative group and explaining how they are representative and whether they are appointed or elected
- **ensure** that all sections of the application are fully completed and that all required supporting evidence is uploaded before submission
- **submit** complete applications as early as possible ahead of the final deadline (26 February 2027), allowing sufficient time for follow-up engagement to support clubs obtaining their licence ahead of league Annual General Meetings

Background

1.6. The pilot was designed to test and refine the provisional licence application process ahead of its full rollout. The focus was on ensuring the process is clear, efficient and operationally effective for both clubs and the IFR.

1.7. In March 2026, the IFR invited regulated clubs to express an interest in participating in the pilot. 16 clubs were selected, providing a representative cross-section of clubs across the five leagues.

1.8. Pilot clubs were invited to submit a test version of their provisional licence application. This included a strategic business plan, with forecasts covering up to the end of the following season, and responses to questions on business strategy, sources of funding, fan engagement and corporate governance arrangements. Clubs also submitted a personnel statement.

1.9. No provisional licences were granted as part of the pilot. Clubs that participated in the pilot will still be required to apply for a provisional licence. All clubs will be assessed solely on the information and evidence submitted as part of their provisional licence application, and not on any materials provided during the pilot.

1.10. When assessing a club's complete application, the IFR will consider the strategic business plan, personnel statement and any supporting information submitted, both to determine whether the club meets the requirements for a provisional licence and to consider any risks associated with the club.

Club feedback

1.11. Following submission of their application, pilot clubs were invited to complete a survey. **11 of the 16 pilot clubs** completed the survey, including clubs from each of the five leagues. The IFR has also considered feedback received from pilot clubs outside of the survey process (e.g. by email) during the pilot period.

1.12. The survey was designed to gather feedback on clubs' experiences of the provisional licence application process, including engagement with the IFR during the pilot and the preparation and submission of the application and supporting information.

1.13. The IFR has carefully considered the feedback received. This feedback has informed both the findings set out in Chapter 2 and a number of improvements to the application process. This includes system improvements to enable clubs to navigate between different sections of the application, which was a key feedback point from clubs who participated in the pilot.

1.14. The summary table below highlights the key themes raised by clubs during the pilot, together with the IFR's response. It is not intended to provide a comprehensive account of all feedback received.

Summary Table: IFR's response to Club Feedback

Club Feedback	IFR response
Navigating the application and uploading supporting documents was challenging for many respondents. Respondents suggested system demonstrations would be useful.	The IFR has made changes to make it easier for clubs to navigate their application and upload supporting documents. The IFR also intends to make demonstration videos available to all regulated clubs.
Some respondents found the 5,000-character limit insufficient for certain questions.	The character limit has been increased to 10,000 characters for questions where longer responses were typically provided.
Some respondents found several questions and the associated guidance within the application form unclear, including questions where it was not clear what supporting documents were required. A number suggested that the IFR should include example answers to application questions.	The IFR has updated the guidance within the application form to provide greater clarity for clubs on a number of questions, including where supporting documents are required (see **Annex A**). This report also includes example responses for questions that pilot clubs found most challenging.
Some respondents highlighted concerns relating to the forecasting template, including usability and duplication with existing league reporting requirements.	The IFR has updated the forecasting template to include formulas and reconciliation checks. While the template is aligned with existing league reporting where appropriate, some differences remain necessary for the provisional licence assessment. Further information on the forecasts can be found in **paragraphs 2.14 - 2.25**.
Some respondents asked for greater flexibility to change their nominated applicant and/or signatory, for example where staff availability changed during the application period.	The IFR can now update a club's applicant and appropriate signatory where required. Further information on identifying an appropriate signatory can be found in **paragraphs 2.3 - 2.6.**
Most respondents found webinars and one-to-one engagement with supervisors particularly useful.	The IFR will continue to support clubs through webinars and encourages clubs to engage with their supervisor throughout the application process. **Applying early will maximise the opportunity for clubs to benefit from one-to-one engagement with supervisors.**

2. Summary of pilot findings

2.1. This chapter sets out the key findings from the pilot. Clubs should use this chapter as a reference when completing their provisional licence application.

2.2. The IFR recognises that clubs' individual circumstances will differ and that not all findings set out in this chapter will be relevant to every club.

Preparing for the application

Identifying the appropriate signatory

2.3. During the pilot, several clubs experienced delays because the person they had identified as the signatory did not have the appropriate level of authority to approve the application.

2.4. Provisional licence applications must be approved and signed by an appropriate signatory - someone authorised by the board of directors (or equivalent where the club does not have a board), who can attest that the information is accurate and complete at the time of submission.

2.5. This should be someone on the board of directors or a senior person (e.g. a person with executive decision-making authority) who has been delegated authority by the board.

2.6. Clubs will not be able to start the application process without identifying a signatory. It is important the clubs select an appropriate signatory to avoid delays in their application being submitted and assessed. Clubs can engage with their supervisor where they have queries.

Frequently asked questions

Q: Who should be the appropriate signatory for a provisional licence application?	**A:** The signatory should be authorised by the board of directors, or someone with equivalent authority where the club does not have a board. The IFR expects this signatory to be a director or a person in a senior position.
Q. Can the CEO/CFO be the signatory, if they do not sit on the board?	**A:** Yes, as long as they have been delegated authority by the board (or equivalent where the club does not have a board).
Q. Do clubs have to evidence the delegated authority?	**A:** Clubs should be prepared to evidence this to the IFR if asked, but do not have to evidence it at the point of application.
Q: What should a club do if it needs to change its signatory once they have started the application?	**A:** If circumstances change or there are any issues relating to the appropriate signatory, clubs are encouraged to contact their supervisor as early as possible and well in advance of the application deadline.

How long does a provisional licence application take to submit?

2.7. The pilot operated to a compressed timetable, to enable processes to be refined ahead of the application window opening in November. The pilot opened on 1 July and clubs were given until 3 August to submit pilot applications.

2.8. During the pilot, a number of clubs sought extensions to application deadlines. **For the provisional licence application process, extensions will not be permitted.** Clubs should therefore plan accordingly and submit their application as early as possible in advance of the final deadline.

2.9. Key findings from the feedback survey include:

- **applications typically took several days in total to complete**, though some clubs noted it took significantly longer

- **much of the time was spent coordinating input from colleagues across the club (e.g. finance, fan engagement leads, legal)** and obtaining internal approvals
- **most clubs reported that the information required for the application was already partially available** within the club, but required additional work to gather, collate and tailor it to the specific questions being asked
- the **financial and fan consultation sections** of the application generally took clubs longest to complete

Completeness of applications

2.10. Before beginning an assessment of whether a club meets the criteria for a provisional licence, the IFR will first determine whether the application is complete and ready for assessment.

2.11. The IFR found that several applications submitted during the pilot would have been deemed incomplete on initial submission. In these cases, the IFR would have needed to request further information before it could begin its assessment. Common issues included:

- **not uploading all relevant parts of the required supporting documents** - for example, not providing the two most recently completed years' financial information, as required by question 2.1.2 (see 2.25 -2.28 for further details)
- **unreconciled balances in the Strategic Business Plan forecasting template** – (see paragraph 2.15).

Good practice

When uploading supporting documents, clubs are encouraged to include the relevant question reference and document title in the file name (for example, *"2.4.2 - Fan Engagement Plan"*).

2.12. Clubs should ensure that all sections of the application are fully completed and that all required supporting evidence has been uploaded before submission. This will reduce the need for follow-up requests for information and help avoid delays to clubs getting their provisional licence.

2.13. Once a club's application has been deemed complete, the IFR may still be in touch to request further information as part of the provisional licence assessment.

Frequently asked questions

Q: How much detail is the IFR expecting to see in an application answer?	**A:** Clubs should provide enough information to fully answer each part of each question. Where helpful, clubs may also provide supporting evidence to give additional context or explain their response in more detail**.**
Q: Can an application be changed once submitted?	**A**: Once an application has been submitted and signed by an appropriate signatory, clubs cannot amend it. However, if there is a material change in circumstances that affects any information submitted as part of the application, or the information otherwise becomes inaccurate, clubs must notify the IFR as soon as reasonably practicable.

Completing the Strategic Business Plan (Section 2)

Section 2.1: Financial Forecasts

2.1.1 – Strategic Business Plan Forecasting Template

2.14. During the pilot, a few clubs submitted forecasts using a template other than the one provided by the IFR. To ensure consistency across applications, all clubs must complete and submit the Strategic Business Plan forecasting template provided by the IFR. Forecasts submitted in other formats will not be accepted.

2.15. Following feedback from pilot clubs, the IFR has made a number of changes to the forecasting template to improve usability and provide further clarification in key areas.

Reconciliation

2.16. Several pilot clubs submitted financial forecasts containing inconsistencies between figures that would normally be expected to reconcile across financial statements.

2.17. To help clubs identify and resolve these issues, the IFR has introduced formulas, and reconciliation checks within the forecasting template. The formulas assist with certain calculations, while the reconciliation checks enable clubs to identify potential discrepancies more easily.

2.18. Clubs should review the reconciliation checks before submitting their application. Where figures do not reconcile, clubs should explain why in the template and may wish to discuss this with their supervisor before submission. Unexplained discrepancies may affect whether an application is considered complete and may need to be resolved before the IFR can begin its assessment.

Assumptions

2.19. Several pilot clubs requested further clarification on how assumptions should be presented within the forecasting template. More generally, the IFR found that many applications did not provide sufficient information about the assumptions underpinning the financial forecasts.

2.20. Clubs should clearly identify and explain all material assumptions used in preparing their forecasts. This should include assumptions relevant to the balance sheet, profit and loss statement, and cash flow forecast. Where assumptions are not clearly explained, the IFR may need to request further information or clarification during its assessment.

2.21. Where clubs use the 'other' category within the forecasting template, they should provide a clear breakdown and explanation of the items included. The more material the numbers within the 'other' category, the more detail a club may wish to provide.

Frequently asked question

Q: Should the forecast assume a club remains in the same league for the duration of the two-year forecast period?	**A:** Generally, yes. Forecasts should be prepared on a prudent basis and should normally assume that the club remains in its current league throughout the two-year forecast period. If a club considers that a different approach may be appropriate in its particular circumstances, it should discuss this with its supervisor before submitting its application.

Reporting perimeter

2.22. During the pilot, some clubs were unclear about which entities and activities should be included within the reporting perimeter used for their financial forecasts.

2.23. Clubs must include all financial activity that is materially connected to the operation of their men's professional football team. This should include the licensed entity, which should be the legal entity that operates the men's professional football team and holds membership in the relevant competition.

2.24. Where necessary, the reporting perimeter must extend beyond the licensed entity to capture other entities or activities that are materially connected to the operation of the men's professional football team.

2.25. Clubs should refer to the Licensing Guidance (pages 29 – 30) for further information on determining the appropriate reporting perimeter.

2.1.2 Two years' historical financial information

2.26. Some clubs did not provide a complete set of historical financial information during the pilot. The IFR recognises that the timing of the pilot made it difficult for some clubs to submit 25/26 financial statements.

2.27. Clubs must submit financial statements for their two most recently completed financial years. For provisional licence applications submitted in 2026 (or early 2027) this will generally be the 2024/25 and 2025/26 seasons.

2.28. The submission must include a balance sheet, profit and loss statement, and a statement of cash flows for each financial year. During the pilot, some applications did not include all of statements and would therefore have been considered incomplete.

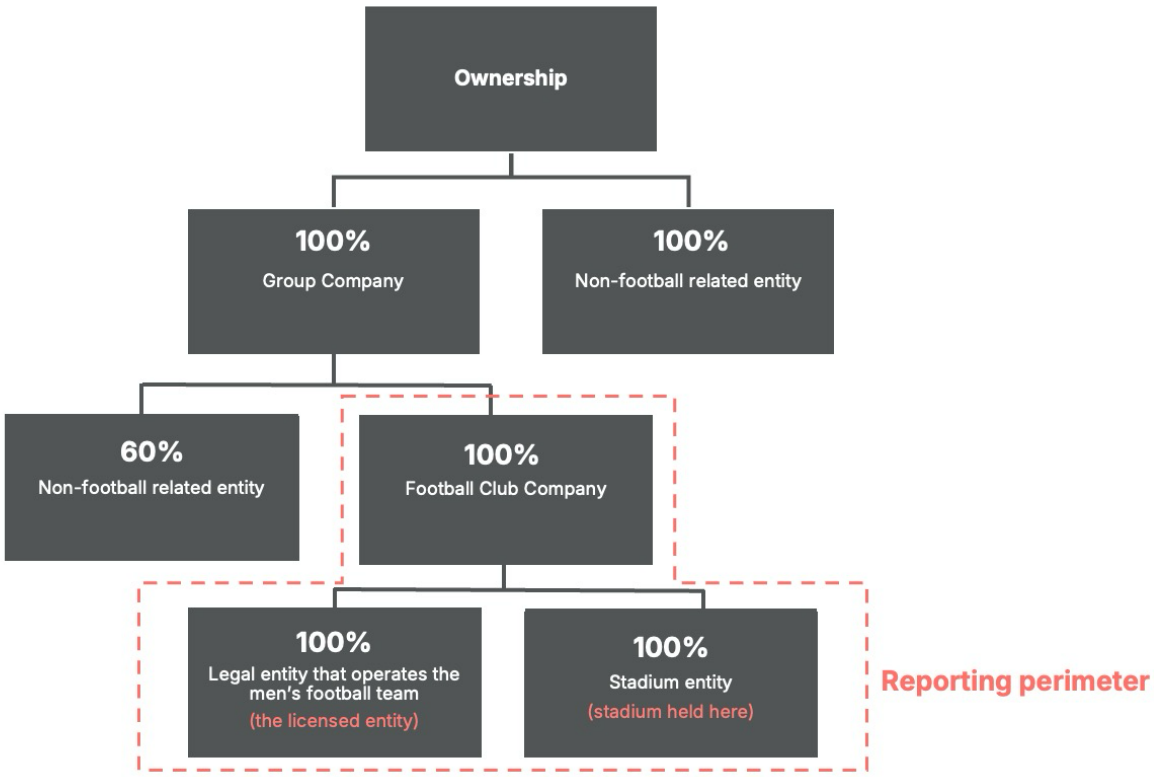
2.29. Where available, clubs should submit the audited financial statements taken from their annual accounts.

Section 2.2: Strategic and Business Operations

2.2.4 – Corporate organisational structure

2.30. A number of pilot clubs found this question unclear or difficult to complete. To help clubs understand the information the IFR is seeking, an example organisational structure chart is provided below.

Example: Corporate organisational structure chart



2.31. Each club's organisational chart will look different depending on its size, structure and operating model.

2.32. Clubs should follow the guidance set out in the application form to ensure all relevant information is included. During the pilot, the IFR found that many clubs did not:

(a) clearly identify the reporting perimeter used for the financial information provided

(b) indicate which entity owns the stadium

2.33. Clubs should ensure this information is clearly shown in their corporate organisational chart.

Section 2.3: Sources of funding

2.3.1. If the club expects to require funding from external sources, what sources does the club expect to use?

2.34. The IFR has made some minor amendments to the application form guidance to make clear that clubs should explain the anticipated amount, frequency and timing of any external funding they refer to, including owner funding where relevant.

2.35. Clubs should also ensure that any external funding described in their response is consistent with the assumptions and information included in their financial forecasts. To support this, the IFR has updated the forecasting template to make it easier for clubs to record the number of external funding injections included within their forecasts.

2.3.2 - ...What would the club do if the planned funding failed to materialise?

2.36. Several pilot clubs requested further clarification on what information the IFR was expecting in response to this section of question 2.3.2.

2.37. The purpose of the question is to help the IFR understand how a club would respond if planned funding was delayed or did not materialise. Clubs should explain the actions they could take to manage any resulting funding shortfall and reduce its impact on the club.

2.38. A club's approach to managing funding shortfalls is likely to form a key part of the financial plan that clubs will be required to submit under the financial plan mandatory licence condition by 31 May 2028.

2.39. If a club does not currently have any contingency plans in place, this is also useful information for the IFR to understand.

2.40. When answering this question, clubs may find it helpful to structure their response by listing and explaining the actions available to mitigate funding risk, should the planned funding they report in question 2.3.1 be delayed or fail to materialise.

2.41. An example of how clubs can structure this section of the question has been demonstrated below, reflecting the suggestions provided in the application guidance:

Should any funding be delayed or fail to materialise, the Club would seek to mitigate the impact through a combination of measures, including:

- ***using pre-existing liquidity buffers*** *(including cash and liquid assets available to the club and how willing the Club would be to run these down in response to a funding shortfall)*
- ***reducing costs across on-pitch or off-pitch operations*** *(including examples such as, but not limited to, transfer expenditure, non-essential capital expenditure, discretionary corporate overheads or other operating costs, and the potential scale and timing of any savings as a result of reductions or deferrals)*
- ***leveraging assets or receivables to secure additional funding*** *(detailing any assets that could be disposed of without materially impairing core operations, such as surplus property or land, receivables that could be accelerated early, or use of arrangements such as forward factoring, together with the potential value and timing of any proceeds)*
- ***identifying alternative funding sources*** *(detailing prospective funding sources such as new owner equity or lending, third-party borrowing or extensions to credit facilities, and the amount, availability, timing and reliability of any alternative funding)*
- ***renegotiation of contractual commitments*** *(detailing options available and assessing the credibility of whether counterparties would agree to renegotiated terms)*

Section 2.4: Fan Consultation

2.4.1 – What fan groups or organisations will the club consult with?

2.42. The IFR found that many pilot responses would have benefited from some additional information on this question. In particular, clubs did not always clearly explain who their fan representative group is or will be, how it is representative of the wider fanbase, or how representatives were or will be elected or appointed (see C.1 – C.5 of the Fan Consultation MLC in Annex A of the Licensing Guidance, and chapter 5 of the Licensing Guidance, 5.12 – 5.24).

2.43. To demonstrate that the club will comply with the MLC, when answering this question, clubs should explain:

a. the fan groups they will consult with (for example: a Fan Advisory Board, Supporters' Trust or Shadow Board)

b. the constituted group that will act as Fan Representatives for the purposes of MLC Condition C

c. how representatives are elected or appointed, including the role of any nominating organisations.

d. the election or appointment process, including nominations, voting arrangements and voter eligibility

e. how the group represents the wider fanbase, including any supporter groups or communities represented

2.4.2 - What are the primary ways the club will consult with the wider fan base and with fan groups and organisations over the coming season? How frequently does the club intend to consult over the season?

2.44. During the pilot, the IFR found that fan engagement plans and other supporting documents often provided helpful context to clubs' responses. These documents gave the IFR a clearer understanding of the arrangements that clubs have in place to engage and consult with fans.

2.45. The application form guidance has been updated to make clear that clubs may wish to upload their most recent fan engagement plan, where one is available.

2.46. Clubs are generally not expected to create new documents specifically for the application and may submit relevant existing documents where these help to support their responses or provide additional context to a response.

Section 2.5: Corporate Governance

2.5.1 – Organisational chart

2.47. A number of pilot clubs were unclear about the information that was required in response to this question. Clubs should submit an organisational chart that clearly identifies senior managers within the club, including their reporting lines and the functions and individuals that report to them.

2.48. The organisational chart should identify all senior managers named in the personnel statement. However, it does not need to mirror the personnel statement exactly and may include other individuals who are not within the scope of the ODSE regime, where this helps explain the club's corporate governance arrangements.

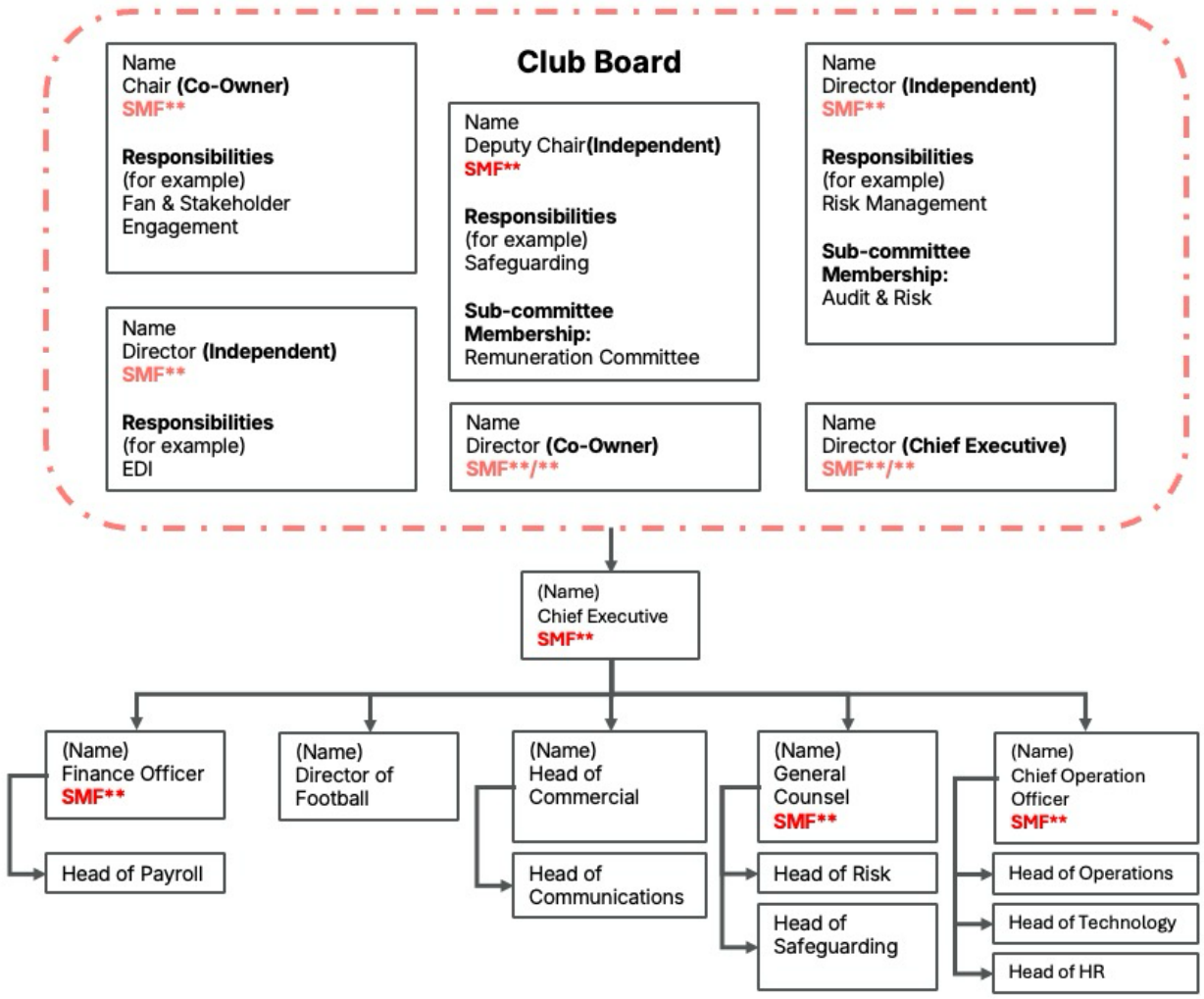
2.49. Clubs may submit an existing organisational chart provided it clearly distinguishes senior managers identified under the ODSE regime from other employees shown in the chart.

2.50. When answering question 2.5.2, clubs must indicate which members of the board are:

- executive directors, non-executive directors, or independent non-executive directors
- owners or owner representatives (and the percentage of control/shares)
- assigned specific responsibilities (for example, EDI or fan engagement)

2.51. To help the IFR understand the club's governance arrangements, clubs are encouraged to also reflect this information in their organisational chart (as required by question 2.5.1) shown in the example below.

Example: Organisational Chart



2.5.3 – Clubs should provide a list of any sub-committees of the board

2.52. Several pilot applications provided limited information in response to this question as they did not have any sub-committees of the board.

2.53. Where a club does not have board sub-committees, it should provide information on its governance and decision-making arrangements below board level. This will help the IFR understand how significant decisions are made, monitored and escalated within the club.

2.54. This may include:

a. the key management groups, committees or forums operating within the club

b. their purpose and areas of responsibility

c. who participates in those groups

d. the types of decisions they are responsible for making and

e. how matters are escalated to the board, or equivalent governing body, where appropriate

2.5.4 – How are risks identified, reported and managed

2.55. The IFR found that several pilot clubs did not provide sufficient detail in their responses to this question. When answering this question, clubs should provide an explanation of how risks are identified, reported and escalated, how they are monitored and reviewed, and what processes and controls the club has in place to manage and mitigate risks effectively.

2.56. Several clubs referred to their risk register when answering this question. While clubs are not required to submit a risk register as part of their provisional licence application, the IFR found that risk registers provided useful supporting evidence. They helped explain how risks are identified, monitored and managed in practice and provided additional context to the club's narrative response.

2.57. The application form guidance has been updated to make clear that clubs may wish to submit their risk register to support their application where appropriate.

Section 2.6: Additional Duties

2.58. When answering this question, clubs should familiarise themselves with the additional duties[1] that apply to regulated clubs and consider whether any of those duties are relevant.

[1] Clubs can refer to the guidance on additional duties found on the IFR website.

2.59. Clubs are encouraged to engage early with their supervisor, in advance of submitting their provisional licence application, where they are unsure if a particular duty is applicable to avoid the risk of non-compliance.

2.60. Where an additional duty is relevant, clubs should look to include detail within their answer on the processes they have put in place. For example:

- evidence of reasonable steps taken to establish fan majority support if crest changes were implemented (after 1 July)
- that clubs have notified and obtained approval from the IFR when considering relocating or disposing of their home ground (after 1 July)

2.61. Where an additional duty is not relevant because a club has not yet had any interaction with a duty to date, the club should make this clear in their response.

Personnel Statement (Section 3)

2.62. The IFR found that many of the pilot personnel statements would have required further information or amendment before they could be approved for publication by the club.

2.63. The most common issue was that the owners and senior managers listed in the personnel statement did not align with the information previously provided to the IFR under the ODSE regime. In some cases, the job role descriptions lacked sufficient detail.

2.64. To help avoid delays and requests for further information, clubs should ensure that the owners and senior managers included in their personnel statement are consistent with information previously submitted to the IFR. Clubs are encouraged to engage with their supervisor in advance of submitting their application if they have any questions in this regard.

3.2.1 – Owners and ultimate owner

2.65. Several pilot clubs requested further clarification on how to identify the club's 'ultimate owner', as this is not a defined term under the ODSE regime.

2.66. Further guidance on the meaning of 'ultimate owner' is provided within the personnel statement template. In simple terms, a club's 'ultimate owner' is the individual or entity with the most control over the club. A club would only be

expected to have more than one 'ultimate owner' where there are two or more individuals or entities genuinely exercise an equal level of control.

3.2.2 - Senior Managers

2.67. When answering this question, clubs should identify all individuals who meet the definition of a senior manager under the ODSE regime and provide a brief description of each individual's role and responsibilities.

2.68. During the pilot, the IFR found that some role descriptions did not provide enough information to understand the senior manager's responsibilities. Descriptions should be concise but provide enough detail both for the IFR and also the public once the personnel statement is published, to understand the nature and scope of the individual's role and responsibilities within the club.

2.69. The IFR also found that some answers to this question omitted SMF5 (Director) where an individual was already listed as performing another SMF role. Clubs should ensure that all applicable SMFs are identified for each individual, including SMF5 where the individual is a director.

2.70. An example answer can be found below:

Example answer – 3.2.2

First Name(s)	Last Name	Job Title	Description of job role	Senior Management Function(s)
Joe	*Bloggs*	*Managing Director*	*Leads the Club's commercial and operational activities outside of football operations, including responsibility for stadium-based functions, staff and the delivery of the Club's wider business strategy.*	*SMF2*
Jane	*Smith*	*Chief Finance Officer*	*Responsibility for the management of the Club's financial resources, including financial planning, budgeting, forecasting and financial reporting.*	*SMF3, SMF5*

Annex A: Changes to the provisional licence application form guidance

Question	Updated guidance
Section 2: Strategic Business Plan	
Additional guidance has been provided to inform clubs which questions require a document or documents to be uploaded	*To note: the following questions require a document or documents to be uploaded:* • *2.1.1 (financial forecasts – using the IFR's template)* • *2.1.2 (historic financial information)* • *2.2.4 (corporate group structure)* • *2.5.1 (organisational structure)* • *3.1.1 and 3.1.2 (personnel statement – using the IFR's template)* *Clubs are also able to upload supporting documentation to all other application questions.*
2.3.1 - If the club expects to require funding from external sources, what sources does the club expect to use	*Clubs should indicate whether they expect to require funding from external sources (including from owners) over the period covered by the strategic business plan. Where external funding is anticipated, clubs should provide details of the types of funding they expect to use. This could include, but is not limited to, investment from existing or new owners or benefactors, bank or other commercial loans, debt issuance or other external financing arrangements.* *Clubs should provide sufficient detail on the anticipated amount, frequency, and timing of any external funding (including from owners). This information should align with the assumptions set out in the financial forecasts. Clubs should also provide detail on the purpose of such funding, for example to cover operating deficit or investment in capital expenditure, as well as any assumptions regarding the availability or terms of such funding. Where funding plans are contingent on specific conditions, these should be clearly outlined.*

2.3.2 - If the club needs external funding over the period, what strategy or policies has it used to ensure that this funding will be available? What would the club do if the planned funding failed to materialise?	*Clubs should provide details of any arrangements they have in place to secure funding. This could include informal arrangements with owners or documented commitments in board minutes or contractual agreements. Clubs should also provide information on any debt facilities that could be used to provide day-to-day working capital or to bridge a shortfall in funding from shareholders or third parties.* *Clubs should also outline, in brief, how they would manage situations where anticipated funds do not materialise or are delayed, including owner funding. Examples of measures clubs might put in place include maintaining liquidity buffers (cash or other liquid assets), reducing costs across on-pitch or off-pitch operations or leveraging assets or receivables to secure additional funding, identifying additional funding sources, or renegotiating contractual commitments.*
2.4.1 - What fan groups or organisations will the club consult with?	*Clubs should provide a list of all fan organisations they plan to consult. Examples of such fan organisations include fan advisory boards, shadow boards, or fan parliaments, as well as other fan groups, including supporters' trusts, official supporters' groups or disabled supporters' associations.* *In line with C.1 - C.5 of the Fan Consultation MLC and chapter 5 of the Licensing Guidance (5.12 - 5.24), clubs should make clear who their formal fan representative group is,* or will be, *and how they are representative of the wider fanbase. Clubs should also explain whether this group is made up of elected or appointed fan representatives, or a combination of the two, and briefly set out the election or appointment process.*
2.4.2 - What are the primary ways the club will consult with the wider fan base and with fan groups and organisations over the coming season? How frequently does the club intend to consult over the season?	*Clubs should provide a comprehensive overview of all ways they engage with fans beyond the match-day experience. Clubs should outline all methods of engagement and the expected frequency of these interactions. Examples include but are not limited to:* • *publishing a fan consultation plan or fan consultation report, setting objectives and evaluating consultation*

	• *representation on the board, such as a supporter director or a director responsible for representing fan views* • *roles within the club, such as a supporter liaison officer (facilitating engagement, advocating for fans, liaising with stewards, police, and opposition clubs) or a disability access officer (supporting inclusive and accessible facilities and services)* • *established organisational structures, such as a fan advisory board, shadow board, or other elected/appointed groups, and relationships with a supporters' trust or independent fan groups* • *methods of promoting engagement and gathering feedback, for example through websites, email, social media, complaint procedures or a customer/fan charter* • *hosting events such as open days, fan forums, meet-and-greets, stadium tours and similar opportunities outside match-day environments* *Clubs may wish to upload their most recent fan engagement plan as supporting evidence, where these are already produced (e.g. for existing competition organiser reporting requirements).*
2.4.3 - What topics will be discussed with the wider fan base and with specific fan groups or organisations?	*Clubs should provide a list of topics discussed as part of fan consultation* • *over the past 12 months or the previous season (including the off-season)* • *known topics planned for discussion until the end of the following season with indicative timelines* *These may include the club's strategic direction and priorities, operational and match-day issues, club heritage and stadium matters, and equality, diversity and inclusion. In the context of this disclosure, club heritage should include club crest, predominant home shirt colour and club name changes.*

2.5.1 - Clubs should provide a chart illustrating the organisational structure	*This should identify the board members and Senior Managers, including their reporting lines and the functions and/or individuals that report to them.*
2.5.3 - Clubs should provide a list of any sub-committees of the board, providing a summary of the terms of reference for each committee and a list of its members.	*These may include committees in finance, audit or risk, remuneration or appointments, equality, diversity and inclusion (EDI), safeguarding, culture, ethics or standards, infrastructure or capital investment. Clubs should provide a summary of each committee's terms of reference, its membership and how often it meets. We recognise that committees may cover multiple areas.* *For clubs that do not have sub-committees of the board, they may choose to provide information on their governance and decision-making arrangements below board level to help the IFR understand how significant decisions are made, monitored and escalated within the club. This may include the key management groups, committees or forums operating within the club, their purpose and areas of responsibility, who participates in those groups, the types of decisions they are responsible for making and how matters are escalated to the board (or equivalent governing body), where appropriate.*
2.5.4 - How are risk issues identified, reported and managed at the club?	*Clubs should provide a summary of how business risks are identified, reported, tracked and mitigated. They should describe the organisational framework for risk management, including whether this responsibility lies with the board, a specific committee, or executive management and how risks are monitored, for example, via a Risk Register.* *Where clubs maintain a risk register, they may attach it as a supporting document to help the IFR understand how risks are managed in practice.* *Clubs should also indicate whether they have a risk officer and identify the individuals responsible for developing risk management policies and procedures, conducting risk assessments, ensuring compliance with laws and regulations, and implementing mitigation strategies.*

Section 3: Personnel Statement	
3.1.1 – Provide a list of all owners and the name of the ultimate owner	**Provide a list of all owners and the name of the ultimate owner** *Please refer to paragraphs 2.2 - 2.9 of the ODSE Guidance.* *Noting that 'ultimate owner' in not a concept used as part of the ODSE regime, for the purposes of the final column, and in accordance with Section 3(2) of the Act, a club's ultimate owner is:* • *where the club has only one owner, that owner* • *where the club has more than one owner and one owner exercises a higher degree of influence or control over the activities of the club than any other owner, that owner* • *in any other case, each owner of the club who exercises a degree of influence or control over the activities of the club that:* o *is the same as another owner, and* o *where there are other owners, exercises a higher degree of influence or control than any other owner* *It is a requirement of the Act for clubs to include this information as part of the personnel statement.*
3.1.2 – Provide details of all Senior Managers	*Clubs should provide details of all Senior Managers, including their names, job titles, a description of their job role, and all of the Senior Management Function(s) performed.* *Clubs should refer to paragraphs 2.10 - 2.27 of the ODSE guidance.*