

# IFR Guidance

## Provisional licence application

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## Introduction

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- 1.1 The Football Governance Act 2025 (the Act) establishes a licensing regime for clubs in the top five tiers of English football. This regime helps the IFR meet its statutory financial objectives of promoting clubs' financial soundness and the systemic resilience of English football and safeguarding the cultural heritage of the game.
- 1.2 This guide explains how to apply for a provisional licence. Read it alongside:
  - the Provisional Licence Application Form (Annex A) and the [Strategic Business Plan Forecast Template](#), which clubs must complete as part of their application
  - a. the [Licensing Rules](#) and [Licensing Guidance](#) which sets out clubs' ongoing licence obligations
- 1.3 Clubs competing in the top five divisions during the 2026/27 season must submit their completed application to the IFR by 26 February 2027. Clubs in the National League North and South must apply once their promotion to the National League is confirmed (see pages 9 and 10). IFR supervisors will work with individual clubs to answer questions and help them complete their applications.
- 1.4 When the IFR receives an application, it will:
  - a. check whether the application is 'complete', that is whether there is sufficient information to decide whether or not to grant the club a licence
  - b. review the strategic business plan and personnel statement and assess whether the clubs meet the requirements for a provisional licence, using the information provided and any additional information requested
- 1.5 In parallel, the IFR will conduct a risk assessment of clubs. The IFR may request additional information as part of this. For higher risk clubs, the IFR may decide to apply additional conditions to their provisional licence. This approach gives clubs the greatest opportunity of being granted a provisional licence, while allowing the IFR to direct supervisory attention towards clubs that are deemed higher risk.

### Who this guidance is for

- a. clubs in the top five divisions of English football
- b. clubs playing in National League North and National League South that may be promoted to the National League (Step One)
- c. club owners, directors and senior executives responsible for licence compliance
- d. the Premier League, the English Football League (EFL), the National League and the Football Association (FA)

## Guidance

### Provisional licensing - summary

What is a provisional licence?

Clubs need a provisional licence to compete in the Premier League, EFL or National League (Step One) from the 2027/28 season.

A provisional licence lasts up to three years. Where the IFR is satisfied that a club meets the conditions for a full licence, it will grant a full licence. Clubs will not need to submit a separate application for a full licence.

Who needs to apply?

All 116 clubs in the top five divisions, plus clubs in National League North or South who are promoted into the National League.

How do clubs apply?

Clubs must complete an online application form to apply for a licence. This form includes:

- a **strategic business plan**, including financial forecasts to the end of the following season and narrative questions about strategy, funding, fan engagement and corporate governance
- a **personnel statement**, giving an overview of the club's governance and management structure. Clubs must publish this statement online once the IFR approves it.

An example form is attached as an annex to this document. The actual application will be via an online portal.

When do clubs need to apply?

Between **2 November 2026 to 26 February 2027** for clubs in the top five divisions  
or  
**After promotion to the National League is confirmed** for clubs in National League North/South. Further detail is set out on pages 9 and 10.

When will clubs hear back from the IFR?

The IFR has three months to make decisions on complete licensing applications. Where possible, the IFR expects to make decisions on all licence applications (including clubs promoted to the National League) by the end of May, before League Annual General Meetings (AGMs). Clubs are encouraged to complete applications as soon as possible to help facilitate this. Further detail is set out on page 8 and 9.

What support will the IFR provide?

Each club will have a named supervisor to contact for support.

Before the application window opens, the IFR will:

- publish final rules and guidance in July 2026
- run a pilot scheme from July 2026
- after July 2026, meet with clubs to explain the licensing process and finalised requirements
- in October 2026, publish findings from the pilot scheme. This may include examples of best practice to help clubs with their applications

How will the IFR assess applications?

The IFR will use the information provided to check whether the application is ‘complete’ and then determine whether the club meets the criteria for a provisional licence.

In parallel to the licensing process, the IFR will carry out a risk assessment to identify any clubs that present a higher level of risk. The IFR may request additional information as part of this. Where necessary, the IFR may apply amended Mandatory Licence Conditions or Discretionary Licence Conditions (DLCs) to a club’s licence. Further detail is set out on page 10.

What happens if a club’s application is refused?

Without a licence, a club cannot compete in the top five divisions. Refusing a licence is a last resort. The IFR expects clubs to obtain a licence if they meet the required timeframes and directions set out in the guidance. Further detail is set out on page 10.

What do clubs need to do once on a provisional licence?

Once granted a provisional licence, clubs must comply with **four Mandatory Licence Conditions (MLCs)**:

- a **financial plan condition**, requiring clubs to submit, periodically update and act in accordance with a financial plan
- a **corporate governance statement condition**, requiring clubs to submit and periodically update a corporate governance statement explaining how the club is applying the IFR’s Football Club Corporate Governance Code
- a **fan consultation condition**, requiring clubs to consult fans on key matters
- an **annual declaration condition**, requiring clubs to declare their annual compliance with certain aspects of the IFR’s regulatory regime and confirm the appropriateness of their non-financial resources

Where necessary, the IFR may amend an MLC or apply an additional DLC. See the licensing guidance for further detail.

Where the IFR is satisfied that a club meets the full licence test, it will grant a full licence. To meet this test, clubs will need to demonstrate that, in addition to the MLCs, they also comply with:

- Threshold Requirements
- additional duties

When will clubs  
move onto a full  
licence?

For clubs licensed ahead of the 2027/28 season:

- at the earliest, this will be after one year of reporting under the mandatory licence conditions (from June 2028)
- at the latest, this will be at the end of the 2029/30 season, provided the criteria are met

Further detail on the full licence test is set out in the licensing guidance.

## Further detail

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### How do clubs apply for a provisional licence?

- 2.1 Clubs will need to apply for a provisional licence using an online portal. The questions that will be included in this portal are attached in Annex A – the [Provisional Licence Application Form](#). This includes the strategic business plan and personnel statement detailed below.

#### Strategic business plan

- 2.2 The strategic business plan includes narrative questions on strategy, funding, fan engagement and corporate governance, together with financial forecasts to the end of the following season. This informs the IFR's assessment of whether to grant a provisional licence.
- 2.3 The strategic business plan, as with the personnel statement, must be formally approved and signed by a club director or individual with appropriate authority to confirm that, to the best of their knowledge, the information is accurate and complete at the time of submission.
- 2.4 When completing the strategic business plan financial forecast template, clubs should include only the financial statement line items that are relevant to their financial circumstances. **The IFR recognises that not all items will be applicable to every club and that, where a particular item does not apply, it may be left blank.** This is particularly relevant to smaller clubs with less complex financial arrangements. Clubs should speak to their supervisor if they are unsure if individual line items apply to them.
- 2.5 The strategic business plan financial forecast template provides technical clarifications, for example modelling assumptions and forecasting intervals. Please refer to pages 29 and 30 of the licensing guidance (Chapter 2 – Financial Regulation) for guidance on reporting perimeter.

Table 1: Summary of financial requirements for clubs in the top five divisions

Submission month	Actual financial results	Forecast projections
November 2026	1 July 2026 to 31 October 2026 (4 months' actual)	1 November 2026 to 30 June 2028 (20 months' forecast)
December 2026	1 July 2026 to 30 November 2026 (5 months' actual)	1 December 2026 to 30 June 2028 (19 months' forecast)
January 2027	1 July 2026 to 31 December 2026 (6 months' actual)	1 January 2027 to 30 June 2028 (18 months' forecast)
February 2027	1 July 2026 to 31 January 2027 (7 months' actual)	1 February 2027 to 30 June 2028 (17 months' forecast)

Table 2: Summary of financial requirements for clubs in National League North / South

Submission month	Actual financial results	Forecast projections <sup>1</sup>
April 2027	1 July 2026 to 31 March 2027 (9 months' actual)	1 April 2027 to 30 June 2028 (15 months' forecast)
May 2027	1 July 2026 to 30 April 2027 (10 months' actual)	1 May 2027 to 30 June 2028 (14 months' forecast)

- 2.6 Clubs should prepare their financial forecast based on a 30 June financial year-end, regardless of the date of their statutory accounts. This does not mean that clubs should change their statutory accounting year-end; rather, the financial forecasts and plans submitted to the IFR should be based on a 30 June year-end.

<sup>1</sup> For the National League North and South clubs, the forecast should assume that the club will be promoted at the end of the season and will be competing in the National League the following season.

- 2.7 Where a club's statutory accounts have a different year end to 30 June, management accounts or other adjustments should be used to align figures with 30 June.

### **Personnel statement**

- 2.8 Clubs must provide a personnel statement which
- a. identifies each of the club's owners and the club's ultimate owner
  - b. identifies each of the club's senior managers, and sets out the job title, role and senior management functions performed by each of the senior managers
- 2.9 Clubs must follow the personnel statement template set out in Section 3 of the provisional licensing application form (Annex A). The relevant interpretations and definitions are set out in the template and align with definitions in the [ODSE rules and guidance](#). This includes interpreting senior managers as including all 'officers' (as defined in the Act) for the purposes of the personnel statement. Clubs should also refer to the [statutory guidance](#) on the meaning of 'Significant Influence or Control' for the purposes of the Act.
- 2.10 The Act requires the personnel statement to include a statement '*explaining why the club considers the personnel statement to be accurate*'. This statement can be short and factual. It should be included in the final declaration of the indicative application form.
- 2.11 The personnel statement must be approved by a club director or individual with appropriate authority.

### *Duty to publish an approved personnel statement*

- 2.12 All clubs must publish their personnel statement online, for example on their website, as soon as reasonably practicable after approval by the IFR.
- 2.13 The club's assigned supervisor will notify the club when the personnel statement has been approved. Where possible, this will form part of the provisional licence assessment process.
- 2.14 Approval confirms that the IFR is satisfied that the statement is accurate. It does not indicate that the IFR considers the owners, directors and senior executives listed in the personnel statement to be suitable. The IFR retains the right to consider the suitability of incumbent owners and senior managers where necessary.
- 2.15 Clubs may publish the personnel statement in any format, provided it includes all content submitted to and approved by the IFR. The statement should also be published with appropriate prominence and in a way that makes it easily accessible to everyone.
- 2.16 If there are any material changes to the information in a personnel statement, the club will need to submit an updated version to the IFR. Once approved, the club must publish the updated statement online as soon as reasonably practicable.

### **When will clubs in the top five divisions hear back from the IFR on their application?**

- 2.17 As far as reasonably possible, the IFR will provide certainty to clubs and competition organisers ahead of league Annual General Meetings.

- 2.18 The IFR is required to provide clubs with a decision on their provisional licensing application within three months of receiving a complete application. A 'complete application' is one that gives the IFR sufficient information to make an assessment. The IFR may extend this three-month period in specific circumstances.
- 2.19 If the IFR considers that necessary sections of the application form or the strategic business plan forecasting template are not completed, the application will be treated as incomplete. The club will be asked to resubmit the application or provide additional information. The IFR may request additional supporting information or clarification at any stage. If clubs are unsure which sections they should complete, they should contact their assigned supervisor before submitting their application.
- 2.20 All provisional licences will come into effect on the same date, even if clubs apply earlier and get a decision from the IFR earlier.

### **How does the process work for clubs in the National League North and South?**

- 2.21 The IFR will run a separate, later application process each year for clubs in National League North and South. This reduces unnecessary applications from clubs that are not promoted.
- 2.22 Clubs should apply after promotion is confirmed:
- a. For the two clubs promoted as title winners, the deadline is **five days after the end of the season.**
  - b. For the two clubs promoted as play-off winners, the deadline is **five days after the play-off finals.**
- 2.23 The IFR recognises that a three-month decision window for these applications would mean that licences are not granted ahead of the National League AGM. Therefore, as far as reasonably possible, the IFR will expedite its assessment of these applications so that licences can be granted ahead of League AGMs.
- 2.24 The IFR will work closely with National League North and South clubs that have a realistic chance of promotion to support them through the application process and enable timely assessments.

- 2.25 This will include engagement in March with clubs that have a chance of promotion, and further engagement with clubs that finish in the play-off places at the end of the season. Supervisors will be available to support clubs and answer queries throughout the process.
- 2.26 National League North and South clubs can submit earlier applications. The earliest applications can be made is 1 March. Clubs are expected to withdraw their applications if they do not achieve promotion.

### **How will the IFR assess a provisional licence application?**

- 2.27 To grant a provisional licence, the IFR must be satisfied that the club 'would comply' with the mandatory licence conditions and additional duties. The IFR will make the determination based on the club's answers in the application form, the strategic business plan forecasts, and the personnel statement.
- 2.28 The IFR will assess each application fairly and proportionately. It is in the interests of all parties, including clubs, the regulator and fans, for clubs to get their licence.
- 2.29 The IFR will consider individual club circumstances such as the club's size, resources and the time available to prepare an application when making its decision.
- 2.30 Clubs in the top five divisions should already be complying with the additional duties that came into force in May & July 2026.

### **What happens if a club's provisional licence application is refused?**

- 2.31 If the IFR is not satisfied that a club would comply with its MLCs and additional duties, Section 17(6) of the Act requires the IFR to refuse a provisional licence. In this case, the club would be unable to compete in the top five divisions of English football in the upcoming season.
- 2.32 Refusal of a licence is a last resort for the IFR. The IFR expects clubs that follow the process, timelines and directions set out in the guidance to be granted a licence. IFR supervisors will work with individual clubs throughout the process and provide additional support where needed.
- 2.33 Clubs should apply as early as possible and submit complete information to reduce the risk of refusals or delayed decisions. If the conditions for granting a licence are not met and, in line with Section 17(4) the Act, the IFR intends to refuse a licence application, it will
- a. provide notice to the respective club
  - b. explain the reasons for refusal
  - c. invite the club to make representations, and specify a deadline for those representations, which will be no shorter than 14 days
  - d. consider any representations before making a final decision

## Annex A: Provisional licence application form

### Section 1: Basic identification information

Please complete all sections.

#### 1.1 Club name

1.1.1	Name of the applicant club:	
1.1.2	Company registration number: <sup>2</sup>	
1.1.3	Company name: <sup>3</sup>	
1.1.4	Registered Office Address:	

#### 1.2 Who should the IFR contact about this application?

1.2.1	Title:	
1.2.2	First name(s):	
1.2.3	Surname:	
1.2.4	Job title:	
1.2.5	Business address:	
1.2.6	Postcode:	
1.2.7	Phone number (including country and area code):	
1.2.8	Mobile number:	
1.2.9	Email address:	
1.2.10	Is there any other information relevant to this section that the IFR should know?	

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<sup>2 3</sup> This should be the legal entity that operates the men's professional football team, which will be the entity that holds membership in the relevant competition. If you have any doubt as to which the correct legal entity is, please discuss with your supervisor.

## Section 2: Strategic business plan

2.1	Financial forecasts	Provided? Yes / No	
2.1.1	<p>Copy of the strategic business plan financial forecast using the provided template. This includes at least:</p> <ul style="list-style-type: none"> <li>• a profit and loss statement</li> <li>• a balance sheet</li> <li>• a statement of cash flows (prepared using either the direct or indirect method)</li> <li>• the financial forecasts provided must consist of: <ul style="list-style-type: none"> <li>○ actual financial results from the end of the most recent completed financial year up to the month-end immediately preceding the submission date of the provisional licence application; and</li> <li>○ forecast financial projections from the submission date to 30 June 2028<sup>4</sup></li> </ul> </li> </ul> <p>The IFR recognises that month-end financial information may not always be fully finalised. However, clubs are still required to submit the most accurate and complete month-end figures available at the time of submission.</p> <p>See the provisional licence application guidance and forecasting template for further detail.</p>	Yes	No
2.1.2	<p>Copy of financial information for the two most recently completed financial years. This information should, where possible, be drawn from the club’s audited annual accounts.</p> <p>This must include:</p> <ul style="list-style-type: none"> <li>• a balance sheet</li> <li>• a profit and loss statement</li> <li>• a statement of cash flows</li> </ul> <p>Where audited accounts are not available or the club is exempt from audit, the IFR will accept financial submissions made to the club’s respective competition organiser or government bodies (for example, HM Revenue &amp; Customs) as an alternative or supplementary source of historical information. Such submissions must include sufficient detail to enable a high-level financial assessment.</p>	Yes	No

<sup>4</sup> This would be updated in subsequent years.

**2.2 Strategic and business operations:** clubs should provide the IFR with a clear understanding of their strategic direction, business model and operational planning

**How would the club describe its current business model and what is the business strategy?**

- 2.2.1 *Clubs should give a brief overview of their current business model, for example, 'player trading', 'break-even', 'fan-owned', 'academy-driven', 'benefactor-supported', 'multi-club', or 'commercial/revenue growth'. Clubs may operate multiple complementary models, for example combining commercial/revenue growth with a strong player trading approach. In addition to the current model, clubs should outline their business strategy covering the period to the end of the following season and any changes planned to the current business model.*

**Does the club have any significant infrastructure development ongoing or planned?**

- 2.2.2 *Clubs should indicate any significant infrastructure projects that are ongoing or planned, including stadium or training facilities, as well as other club-related facilities such as hotels or conference areas. Clubs should cover the proposed expenditure, how it is expected to be financed, and the current stage of the project for example planning, approval or construction. Routine or immaterial maintenance and repair expenses do not need to be included.*

**What are the club's expectations for the ownership of the club over the next 18 months? If the owner is considering divestment over this period, what plans do the club have to source new investment?**

- 2.2.3 *Clubs should provide a realistic assessment of potential changes in ownership. The IFR recognise that this can be difficult to determine and may require sensitive discussions with owners. Clubs may have already appointed advisors or entered negotiations with third parties regarding a full or partial sale. Where this is the case, clubs should outline such actions.*

*Clubs should also communicate any informal indications of potential ownership changes that may exist, for example, owners signalling they are 'open to offers'. Where a club understands that an owner is considering divestment, the club should outline how any resulting funding gap would be addressed for example, by securing a new investor, the planning undertaken around this scenario, the potential timeframe for a divestment, and how advanced any plans are.*

**Clubs should provide a clear overview of their corporate group structure. This must be presented in a format that is easy to understand, typically using a diagram or organisational chart.**

*The diagram must include all entities relevant to the club's corporate structure and must clearly show:*

- 1) *the entities that make up the group structure:*
    - a) *the ultimate owner(s) and any parent companies*
    - b) *the licence holder (the entity that operates the men's professional football team)*
    - c) *all wholly owned and partially owned subsidiaries*
    - d) *any related entities that:*
      - i. *generate revenue for the club*
      - ii. *incur costs on behalf of the club*
      - iii. *hold or operate assets used in men's football activities*
  - 2) *the relationships between those entities:*
    - a) *ownership links, including the percentage of ownership or control*
    - b) *inter-company relationships where relevant to football operations*
- 2.2.4
- 3) *The status of each entity for regulatory reporting:*
    - a) *entities included within the regulatory reporting perimeter, clearly identified, for example highlighted or marked*
    - b) *entities outside the perimeter, shown for context but visually distinguished from in-scope entities*
  - 4) *the entity that owns the stadium, including:*
    - a) *where that entity sits in the corporate structure*
    - b) *if the stadium is owned by a third party, clubs should identify the beneficial owner(s)*
    - c) *where the stadium is leased, clubs should indicate the lease terms and the next renewal date*

*Clubs should also indicate whether they have any plans to change the group structure over the period covered by the strategic business plan.*

*An owner's wider business interests or activities that are not related to the football club do not need to be included within the diagram. However, where there is any uncertainty about whether an entity or activity may be relevant, clubs should prioritise transparency and disclose the information to the IFR.*

**2.3 Sources of funding:** clubs should provide the IFR with a clear understanding of **how** the club is funded. Additional evidence of how funding is secured can support **the** response.

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

2.3.1 *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 also indicate the anticipated amount, frequency, timing and purpose of any external 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.*

**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?**

2.3.2 *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. 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.*

**Has the club taken reasonable steps to satisfy itself that all proposed funding sources are lawful and not illicit?**

2.3.3 *Clubs should address whether they have undertaken due diligence on the source of funds and whether they have established money laundering or anti-financial crime policies, and describe how these measures are applied to prevent illicit funding in the future. Clubs should also provide details of their banking arrangements, including all financial institutions with which they hold accounts. This information will help the IFR assess the legitimacy and compliance of the club's proposed funding sources.*

**2.4 Fan consultation:** clubs should give the IFR a clear understanding of how they consult with their fans

**What fan groups or organisations will the club consult with?**

2.4.1 *Clubs should provide a list of all fan organisations they plan to consult. Clubs should indicate whether these are elected or appointed fan representatives, or a combination of the two. 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.*

**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:*

- 2.4.2
- *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*

**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*

*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.*

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**2.5 Corporate governance:** clubs should provide the IFR with a clear view of their corporate governance framework.

**2.5.1 Clubs should provide a chart illustrating the organisational structure and reporting lines for each senior manager.**

*This should include the senior managers named in the personnel statement (3.1.2)*

**For the Chair and each Director (SMF 1 and SMF 5) of the club’s board, indicate who is an executive, non-executive or independent non-executive director. In addition, indicate whether any of these board members are assigned specific responsibilities for example, EDI, safeguarding, community relations, risk management and fan engagement, and whether any directors own shares or directly represent shareholders, including their percentage ownership and/or control.**

**2.5.2** *In line with the ODSE regime, the Chair (SMF1) is the member responsible for chairing the board of a regulated club and overseeing its performance. The Directors (SMF 5) are the ones either*

- a. *acting in the capacity of a director of a regulated club and registered or registrable under the provisions of section 162 of the Companies Act 2006*
- b. *acting in the capacity of a shadow director as described and set out in section 251 of the Companies Act 2006*

**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.**

**2.5.3** *These may include committees in finance, audit or risk, remuneration or appointments, equality, diversity and inclusion (EDI), safeguarding, culture, ethics or standards, infrastructure, I, 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.*

**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 where possible. 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.*

**2.5.4** *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.*

**2.5.5 Provide details on how often the board meets.**

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**2.6 Additional duties:** clubs should provide the IFR with a clear view of the club's approach to, and alignment with, the additional duties that are relevant to them**Where relevant, what steps have been taken to ensure compliance with the following additional duties?**

- *home ground disposal and home ground relocation*
- *changes to club crest, home shirt colours and name changes*
- *approval of an administrator and keeping fans informed of insolvency proceedings*
- *notification of material changes*

2.6.1 *Where these duties are relevant, clubs should outline how they complied and what processes were put in place to ensure compliance, for example outlining evidence of fan engagement and communication in line with fan engagement principles.*

*If none of the duties are relevant to the club at this time, clubs should make this clear.*

*Note for applicants: additional duties apply outside the licensing framework to regulated and formerly regulated clubs, regardless of whether they hold a licence. This is to ensure certain protections are in place even before clubs are licensed and to prevent circumvention by clubs willing to forsake their licence to carry out otherwise prohibited actions. Clubs should therefore already be in alignment with these obligations.*

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### Section 3: Personnel statement

Clubs must complete the template below in full and refer to the [ODSE Guidance](#), particularly chapter 2. As set out in the licensing guidance, the IFR has aligned its definitions with ODSE guidance. For the purposes of the personnel statement, references to Senior Managers therefore include all officers.

Clubs should use as many or as few rows as necessary in each table.

Once approved by the IFR, clubs must publish the personnel statement. As per the guidance, clubs can publish it in any format, provided the content is the same as that approved by the IFR.

Clubs should contact their supervisor if they require further support.

#### 3.1 Personnel statement

##### **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.*

##### 3.1.1

*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**

First Name(s)	Last Name	Ultimate Owner? (Yes/No)

**Provide details of all Senior Managers**

**3.1.2**

*Clubs should provide details of all Senior Managers, including their names, job titles, a description of their job role, and the Senior Management Function(s) performed.*

*Clubs should refer to paragraphs 2.10 - 2.27 of the ODSE guidance.*

First Name(s)	Last Name	Job Title	Description of job role	Senior Management Function(s)

## Section 4: Declaration

- 4.1 By signing this form, you are confirming:
- that you are authorised to sign this form on behalf of the club
  - that the information provided in this application is accurate and complete to the best of your knowledge and that you have read this form
  - that you will notify the IFR immediately if there is a material change to the information provided
  - that you have read and understood the [IFR's privacy notice](#)
  - that you understand that the IFR may use the information submitted as part of the personnel statement in its public register of owners and senior managers

4.1.1 A statement explaining why the club considers the personnel statement to be accurate

4.1.2 Name of individual authorised to sign this form on behalf of the club

4.1.3 Position held at the club

4.1.4 Signature, declaration confirmation and date

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