



## **FFM CLUB LICENSING REGULATIONS**

**FOR PARTICIPATION IN THE UEFA Women's Champions League**

**December 2022**

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Pursuant to the Article 109 of the Statutes of the Football Federation of Macedonia (FFM), and in accordance with implementation of the provisions of the UEFA Club Licensing Regulations for the UEFA Women's Champions League – Edition 2022, the FFM Executive Committee at its meeting held on 23.12.2022 adopted:

**FFM Club Licensing Regulations  
for participation in the UEFA Women's Champions League**

**1.General Provisions**

**1.0. Scope of applications**

**Article 1**

- 1.01. The Football Federation of Macedonia (hereinafter: the FFM), under these FFM Club Licensing Regulations for Participation in the UEFA Women's Champions League (hereinafter: Regulations), regulates all issues regarding the FFM club licensing system for participation in the UEFA women's club competition (UEFA Women's Champions League) on the territory of the Republic of Macedonia.
- 1.02. FFM is responsible to follow the development process of the FFM club licensing system for participation in the UEFA club competitions.
- 1.03. These regulations shall regulate the procedure of the FFM licensing for participation in the UEFA club competitions and issuing of the UEFA license.
- 1.04. These regulations govern the rights, duties and responsibilities of all parties involved in the FFM club licensing system for participation in the UEFA club competitions, and defines in particular:
- 1) the minimum requirements to be fulfilled by FFM in order to act as the licensor for its clubs, as well as the minimum procedures to be followed by the FFM in its assessment of the club licensing criteria (Chapter 1 );
  - 2) the licence applicant and the licence required to enter the UEFA Women's Champions League (Chapter 2 );
  - 3) the minimum sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial club licensing criteria which have to be fulfilled by a club in order to be granted the UEFA Licence to enter the UEFA Women's Champions League (Chapter 3).

**Objectives**

**Article 2**

- 2.01. These regulations aim:
- 1) to further promote and continuously improve the standard of all aspects of football in Europe and to give continued priority to the training and welfare of young players in every club.
  - 2) to promote participation in football and contribute to the development of women's football.

- 3) to ensure that clubs have an adequate level of management and organization;
- 4) to adapt clubs' sporting infrastructure to provide players, spectators, and media representatives with suitable, well-equipped, and safe facilities.
- 5) to protect the integrity and smooth running of the UEFA Women's Champions League.
- 6) to safeguard each club's identity, history, and legacy.
- 7) to encourage cooperation between licensors and clubs and enable the development of benchmarking for clubs in financial, sporting, legal, football social responsibility, personnel, administrative and infrastructure-related criteria throughout Europe.
- 8) to embrace social responsibility in football.
- 9) to promote a healthy relationship between clubs and supporters and increase accessibility in football.

### **Article 3**

- 3.01. The Club Licensing system shall be applied to the clubs that have submitted a request for issuing a Licence for the participation in the UEFA Women's Champions League (UEFA Licence).
- 3.02. The UEFA Licence does not automatically grant access to FFM club competitions.

### **Definition of terms**

### **Article 4**

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

**Administration procedures:** A voluntary or mandatory process that may be used as an alternative to the liquidation of an entity, often known as going into administration. The day-to-day management of the activities of an entity in administration may be operated by the administrator on behalf of the creditors (bankruptcy and liquidation).

**Agent/intermediary:** A natural or legal person who, for a fee or free of charge, represents players and/or clubs in negotiations with a view to concluding an employment contract or represents clubs in negotiations with a view to concluding a transfer agreement.

**Agreed-upon procedures:** Procedures that have been agreed to by the auditor and the engaging party and, if relevant, other parties.

**Annual accounting reference date:** The date on which the reporting period for the annual financial statements ends.

**Associate:** An entity, including an unincorporated entity such as a partnership, which neither is a subsidiary nor has an interest in a joint venture and over which the investor has significant influence.

**Auditor:** An independent audit firm acting in compliance with the International Code of Ethics for Professional Accountants (including International Independence Standards).

**CFCB:** UEFA Club Financial Control Body

**Club licensing criteria:** Requirements, divided into six categories (sporting, football social responsibility, infrastructure, personnel and administrative, legal and financial), to be fulfilled by a licence applicant for it to be granted a licence.

**Club monitoring requirements** - Requirements to be fulfilled by a licensee that has been admitted to the UEFA Champions League, the UEFA Europa League or the UEFA Europa Conference League.

**Control:** The power to conduct the activities of an entity and to direct its financial, operating or sporting policies which affect returns, by means of share ownership, voting power, constitutional documents (statutes), agreement, or otherwise.

Examples of control include a party:

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

**Costs of a player's registration:** Amounts paid or payable directly attributable to a player's registration, comprising:

- a. fixed transfer compensation.
- b. realized conditional transfer compensation for amounts which have become payable during the period.
- c. any other directly attributable amounts paid and/or payable to another party such as another football club, agent/intermediary, or national football association/league.

**Depreciation** - The systematic allocation of the depreciable amount of a tangible asset over its useful life, i.e. the period over which an asset is expected to be available for use by an entity.

**Directly attributable:** Directly attributable means, in relation to a particular activity, that:

- a. the expense would have been avoided if that particular activity had not been undertaken; and
- b. the expense is separately identifiable without apportionment.

**Dividends:** Distributions paid to holders of equity instruments.

**Employee benefit expenses** - All forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment, including in respect of directors, management and those charged with governance.

**Event or condition of major economic importance:** An event or condition that is considered material to the financial statements of the reporting entity/entities and would require a different (adverse) presentation of the results of the operations, financial position, and net assets of the reporting entity/entities if it occurred during the preceding reporting period interim period.

**Government: Any form of government,** including government agencies, government departments, government entities and similar bodies, whether local or national.

**Group:** A parent and all its subsidiaries. A parent is an entity that has one or more subsidiaries. A subsidiary is an entity, including an unincorporated entity such as a partnership, that is controlled by another entity (known as the parent).

**Impairment of tangible assets** - An impairment loss, being the amount by which the carrying amount of a tangible asset exceeds its recoverable amount, i.e. the higher of an asset's fair value less costs to sell and value in use.

**International Financial Reporting Standards (IFRS):** Standards and Interpretations issued by the International Accounting Standards Board (IASB). They comprise:

- a. International Financial Reporting Standards.
- b. International Accounting Standards; and
- c. Interpretations originated by the International Financial Reporting Interpretations Committee (IFRIC) or the former Standing Interpretations Committee (SIC).

*ISRS 4400*: International Standard on Related Services 4400 (Revised), Agreed-Upon Procedures Engagements.

**Joint control** - The contractually agreed sharing of control over an economic activity, which exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

**Joint venture** - A contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.

**Key management personnel**: Persons having authority over and responsibility for planning, directing and controlling the activities of an entity, directly or indirectly, including but not limited to any director (executive or otherwise) of the entity.

**Licence**: Certificate granted by the licensor confirming fulfilment of all minimum criteria by the licence applicant as part of the admission procedure for entering the UEFA Women's Champions League.

**Licence season**: UEFA season for which a licence applicant has applied for/been granted a licence. It starts the day following the deadline for submission of the list of licensing decisions by the licensor to UEFA and lasts until the same deadline the following year.

**Licence applicant**: Legal entity fully and solely responsible for the football first team participating in national and international club competitions, which applies for the UEFA Licence.

**Licensee**: Licence applicant that has been granted a licence by its licensor.

**Licensor**: UEFA member association or its affiliated league that operates the club licensing system, grants licences and undertakes certain tasks in respect of the club monitoring process.

**List of licensing decisions**: List submitted by the licensor to UEFA containing, among other things, information about the licence applicants that have undergone the licensing process and been granted or refused a licence by the national decision-making bodies in the format established and communicated by UEFA.

**Material/Materiality**: Omissions or misstatements of items or information are material if they could individually or collectively influence the decisions of users taken on the basis of the information submitted by the club. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances or context. The size or nature of the item or information, or a combination of both, could be the determining factor.

**Minimum criteria**: Criteria to be fulfilled by a licence applicant in order to be granted a licence.

**Monitoring documentation** - The documentation to be submitted by a licensee as defined in respect of each of the club monitoring requirements.

**National accounting practice**: The accounting and reporting practices and disclosures required of entities in a particular country.

**Net debt** - The aggregate of the following balances:

- bank overdrafts, bank and other loans, accounts payable to group entities and other related parties less cash and cash equivalents.
- net player transfers balance, i.e. the net of accounts receivable from player transfers and accounts payable from player transfers; and



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

**Net result-** The total of all items of income less expenses in a period, in profit or loss.

**Parties involved:** Any person or entity involved in the UEFA club licensing system, including the UEFA administration, the CFCB, FFM, the licence applicant/licensee and any individual involved on their behalf.

**Party:** A natural or legal person, a legal entity or a government.

**Player registration(s):** Player registration(s) has the meaning set out in the FIFA Regulations on the Status and Transfer of Players.

**Profit/loss on disposal of tangible assets-** The profit or loss calculated as the difference between the net disposal proceeds, if any, and the carrying value (as per the balance sheet) of the tangible asset at the date of disposal.

**Protection from creditors** - Procedures pursuant to laws or regulations whose objectives are to protect an entity from creditors, rescue insolvent entities and allow them to carry on running their business as a going concern. This process encompasses (voluntary) liquidation or administration procedures and other insolvency proceedings (that might result in a compromise with creditors or bankruptcy).

**Related party** - A related party is a person or entity or government that is related to the entity that is preparing its financial statements (the reporting entity). In considering each possible related party relationship, attention is directed to the substance of the relationship and not the merely legal form.

- a. A person or a close member of that person's family is related to a reporting entity if that person:
  - i. has control or joint control of the reporting entity.
  - ii. has significant influence over the reporting entity; or
  - iii. is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.
- b. An entity is related to a reporting entity if any of the following conditions applies:
  - i. The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - ii. The entity and the reporting entity are controlled, jointly controlled, or significantly influenced by the same party.
  - iii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - iv. A party has significant influence over the other entity.
  - v. Both entities are joint ventures of the same third party.
  - vi. One entity is a joint venture of a third entity, and the other entity is an associate of the third entity.
  - vii. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
  - viii. The entity is controlled or jointly controlled by a person identified in a).
  - ix. A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
  - x. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

**Reporting entity/entities:** A registered member or football company or group of entities or some other combination of entities which is included in the reporting perimeter, and which must provide the licensor with information for club licensing purpose.

**Reporting period:** A financial reporting period ending on the reporting's entity annual accounting reference date.

**Significant change:** An event that is considered material to the documentation previously submitted to the licensor and that would require a different presentation if it occurred prior to submission of the documentation.

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

Examples of significant influence include a party:

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

**Stadium:** The venue for a competition match including, but not limited to, all surrounding properties and facilities (for example offices, hospitality areas, press Centre and accreditation Centre).

**Supplementary information:** Financial information to be submitted to the licensor in addition to the financial statements if the minimum requirements for disclosure and accounting are not met. Supplementary information must be prepared on a basis of accounting, and accounting policies, consistent with the financial statements. Financial information must be extracted from sources consistent with those used for the preparation of the annual financial statements. Where appropriate, disclosures in the supplementary information must agree with, or be reconciled to, the relevant disclosures in the financial statements.

**Tangible assets** - Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes on a continuing basis in the entity's activities

**Training facilities:** The venue(s) at which a club's registered players undertake football training or youth development activities on a regular basis.

**UEFA Club Licensing Quality Standard** - Document that defines the minimum requirements with which licensors must comply to operate the club licensing system.

**Ultimate controlling party:** A natural or legal person who/which has, directly or indirectly, ultimate control of an entity.

In these regulations, the use of the masculine form refers equally to the feminine.

## **II.UEFA Club Licensing**

### **1. Licensor**

#### **1.1 Responsibility of the licensor**

##### **Article 5**

5.01. FFM as the licensor, governs its club licensing system for participation in the UEFA club competitions.

5.02. In particular FFM as the licensor must:

- 1) Has established an appropriate licensing administration as defined in Article 6;
- 2) Has established two decision-making bodies as defined in Article 7 to 9;
- 3) Has set up a catalogue of sanctions as defined in Article 8;
- 4) Defines the core process in accordance with Article 10;
- 5) Assesses the documentation submitted by the Licence applicants, consider whether this is appropriate, define the assessment procedures in accordance with Article 11;
- 6) Ensures equal treatment of all UEFA Licence applicants and guarantee them full confidentiality with regard to all information provided during the licensing process as defined in Article 12;
- 7) Determine to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for a UEFA Licence to be granted.
- 8) Must be certified against the UEFA club licensing quality standard on an annual basis by an independent body appointed by UEFA.

#### **1.2 Licensing department**

##### **Article 6**

6.01. The Licensing Department is led by the Licensing manager who runs and organizes all the duties of the department and the licensing administration.

6.02. FFM provide the Licensing Department with the necessary technical equipment.

6.03. Members of the licensing administration are well educated and competent persons to determine if a specific criterion is fulfilled.

6.04. At least one staff member of the licensing administration, an employee or external financial advisor, holds an audit license recognized by the Institute of Certified Auditors of the Republic of Macedonia (ISOS) or must have 5 years' experience in the above-mentioned matters ("recognition of competence")

6.05. The tasks of the Licensing Department include:

- 1) preparing, implementing, and further developing the FFM club licensing system for participation in the UEFA club competitions.
- 2) providing administrative support to the Club Licensing Organs (decision-making bodies);
- 3) assisting, advising, and monitoring the licensees during the season.

- 4) informing UEFA of any event occurring after the licensing decision that constitutes a significant change to the information previously submitted to the licensor; including change of the legal form, or legal group structure (including change of ownership) or identity of the licensee;
- 5) serving as the contact point for and sharing expertise with the licensing departments of other UEFA member associations and with UEFA itself.

### **1.3 The Club Licensing Organs (decision-making bodies)**

#### **Article 7**

7.01 The Club Licensing Organs (decision-making bodies) are the Club Licensing Committee (acting as the first instance body) and the Club Licensing Appeals Committee (acting as the second instance or appeals body). They must be independent of each other.

7.02. The FFM Executive committee appoints the members of the Club Licensing Organs (decision-making bodies) for a period of four (4) years with a right for reappointment.

7.03. In the Club Licensing Organs (decision making bodies), there must be at least one qualified legal expert (law degree) and one qualified financial expert, with auditing Licence recognized by the Institute of Certified Auditors of the Republic of Macedonia (ISOS).

7.04. The members of the Club Licensing Organs (decision making bodies), during their term of office, cannot be:

- licensing manager or member of licensing department.
- member of a judicial statutory body of the licensor.
- member of the executive body of FFM.
- personnel of an affiliated club.

7.05. Members of the Club Licensing Organs (decision-making bodies) must act according to the principles of independence and impartiality:

- a) act impartially in the discharge of their duties.
- b) abstain if there is any doubt as to their independence from the Licence applicant or if there is a conflict of interest. In this connection, the independence of a member is impaired if he or any member of his/her family (spouse, child, parent or sibling) is a member, shareholder, business partner, sponsor or consultant of the Licence applicant.

7.06. The decision-making bodies must operate according to the procedural rules set with this Regulations in terms of:

- a) Deadlines (e.g., submission deadline, etc.);
- b) Safeguards of the principle of equal treatment.
- c) Representation (e.g., legal representation, etc.);
- d) The right to be heard (e.g., convocation, hearing);
- e) Time limit for requests (e.g. calculations, compliance, interruption, extension);
- f) Time limit for appeal.
- g) Effects of appeal (e.g., no delaying effect);

- h) Type of evidence requested.
- i) Burden of proof (e.g., Licence applicant has burdened a proof);
- j) Decision (e.g. in writing with reasoning, etc.);
- k) Grounds for complaints.
- l) Content and form of pleading.
- m) Deliberation / hearings.
- n) Cost of procedure / administrative fee/ deposits.

### **1.3.1 Club Licensing Committee**

#### **Article 8**

- 8.01. The Club Licensing Committee decides on whether the UEFA Licence should be granted to an applicant based on the documents provided by the submission deadlines set by the licensor and on whether the UEFA Licence should be withdrawn.
- 8.02. The Club Licensing Committee is composed from 5 (five) members, by a chairman, deputy-chairman and three other members. Its working quorum must be of 3 (three) members.
- 8.03. The Club Licensing Committee makes its decisions based on majority of votes.
- 8.04. In case of equal votes “for” and “against” awarding the UEFA Licence, the Chair has the casting vote.

### **1.3.2 Club Licensing Appeals Committee**

#### **Article 9**

- 9.01. The Club Licensing Appeals Committee decides on complaints submitted in writing and makes a final and binding decision regarding the complaint - whether to grant a UEFA License or withdraw a granted license.
- 9.02. Appeals may only be lodged by:
  - a Licence Applicant who received the refusal from the Club Licensing Committee.
  - a Licensee whose UEFA Licence has been withdrawn by the Club Licensing Committee; or
  - the Licensing Manager on behalf of the Licensor.
- 9.03. The Club Licensing Appeals Committee makes its decision based on the decision of the Club Licensing Commission and all the admissible evidence provided by the appellant with its written request for appeal submitted no later than 3 (three) days after the receipt of the Club Licensing Committee’s decision and upon payment to FFM of the administrative fee as stated in the decision of the Executive Committee of FFM.
- 9.04. In case when the appeal is not submitted within the period established in this Regulations, the Licensing Appeals Commission will reject it as untimely.
- 9.05. The Appeals Commission may accept the appeal and grant the appellant a license.

- 9.06. If the Appeals Commission considers that the reasons and circumstances stated in the appeal are not founded, it will reject it as unfounded and confirm the decision of the Licensing Commission.
- 9.07. The decision of the Club Licensing Appeals Committee is final, and binding and it must be delivered in writing to the appellant within 2 (two) days from the day it has been issued.
- 9.08. The Club Licensing Appeals Committee is composed from 5 (five) members, by a Chairman, deputy-Chairman and three other members. Its working quorum must be of 3 (three) members.
- 9.09. The Club Licensing Appeals Committee makes its decisions on the basis of majority of votes. In case of equal votes “for” and “against” awarding the UEFA Licence, the Chair has the casting vote.
- 9.10. The decision of the Appeals Committee is final.

## **1.4 Catalogue of sanctions**

### **Article 10**

- 10.01. For the non-fulfilment of the club licensing criteria referred to in Article 19.02, the Club Licensing Committee applies a sanction as defined in the Catalogue of sanctions ( Annex VII)
- 10.02. For all violations of these Regulations other than those specified in the paragraph above, the FFM applies a sanction as defined in its Disciplinary Regulations.
- 10.03. On report of the Club Licensing Committee, the FFM Disciplinary Body starts a procedure and issue sanctions, in order with Disciplinary Regulation of FFM and Annex VII from this Regulations

## **1.5. Core process**

### **Article 11**

- 11.01 FFM defines the core process for the verification of the club licensing criteria and manage the issuing of the UEFA Licenses
- 11.02 The core process starts on 20th of December preceding the License season with the Licence applicant informing the Licensor of its application for the UEFA Licence and ends (in principle) on 31st of May preceding the License season with the submission of the list of licensing decisions to the UEFA administration in a timescale determined by UEFA.
- 11.03 The core process consists of the following key steps:
- a) The Licence applicants submit their application for the UEFA Licence to the Licensing Department no later than 20 December preceding the License season. Upon submitting its Licence application, the applicant has to pay on the FFM account an administrative fee as stated in the decision of the Executive Committee of the FFM.
  - b) Submission of the licensing documentation to the Licence applicants is no later than 15 January preceding the License season. The licensing documentation includes a copy of these Regulations.

- c) The Licence applicants after gathering and completing all prescribed documents (except those related to the financial criteria) must submit them to the Licensing Department no later than 01 March preceding the License season. The documents related to the financial criteria must be submitted no later than 01 April preceding the License season.
- d) The written representation letter (Article 50B) must be submitted by the management of the Licence applicant at the earliest by 7 (seven) days before the decision of the Club Licensing Committee.
- e) After the experts review of all aspects of the Licence application, the Licensing Manager prepares a report for the Club Licensing Committee, which must be submitted to the members of the Club Licensing Committee at least 3 days prior to their meeting on which will be decided upon the Licence applications. All Club Licensing Committee decisions must be issued no later than 5<sup>th</sup> May preceding the License season.
- f) The Licence applicant /licensing manager on behalf of the licensor, has the right to appeal the decision of the Club Licensing Committee before the Club Licensing Appeals Committee. The appeal must be submitted no later than 3 (three) days after the receipt of the Club Licensing Committee's decision. Upon submission of the appeal the appellant should pay FFM a fee as stated in the decision of the Executive Committee of the FFM.
- g) All decisions of the Club Licensing Appeals Committee must be issued in writing no later than 25 May preceding the Licence season.
- h) Submission of the list of licensing decisions to the UEFA administration on 31 May preceding Licence season.

11.04 This core process is described in Annex I (Club licensing core process) of these Regulations.

11.05 The deadlines defined for the above key process steps are submitted to the clubs in a given timetable prepared by FFM.

## **1.6. Assessment procedures**

### **Article 12**

12.01. The licensor defines the assessment procedures, except those used to verify compliance with the financial defined criteria for which specific assessment processes must be followed as set out in Annex VI (Licensor's assessment procedures for the financial criteria and requirements).

## **1.7. Equal treatment and confidentiality**

### **Article 13**

13.01. FFM ensures equal treatment of all Licence applicants during the core process.

13.02. The licensor guarantees the Licence applicants full confidentiality with regard to all information submitted during the licensing process. Anyone involved in the licensing process or appointed by the licensor must sign a confidentiality statement before assuming his tasks.

## **1.8. Exceptions policy**

### **Article 14**

- 14.01. UEFA may grant an exception to the provisions set out in Part II. within the limits set out in Annex A in the UEFA Club Licensing for UEFA Women Champions League (edition 2022).

## **2. Licence applicant and UEFA license**

### **2.1. Definition of Licence applicant and three-year rule**

#### **Article 15<sup>1</sup>**

- 15.01. A Licence applicant may only be a football club, i.e., a legal entity fully and solely responsible for a football team participating in national and international club competitions which either is a registered member of a MFU (hereinafter: registered member), or has a contractual relationship with a registered member of a MFU. (Hereinafter: football company).
- 15.02. By the start of the License season, the membership and/or the contractual relationship (if any) must have lasted for at least three consecutive seasons. Furthermore, the Licence applicant must have participated in the official competitions for at least three consecutive seasons (hereafter: three-year rule).
- 15.03. Any change to the legal form, the legal group structure (including merging with another entity or transfer of football activities to another entity) or identity (including, changing its headquarters, name, or club colors) of the Licence applicant must be notified to FFM and UEFA before the start of the licensing process.
- 15.04. Any change to the legal form, legal group structure (including a merger with another entity or transfer of football activities to another entity) or identity (including headquarters, name or colours) of a Licence applicant/licensee that took place within the three seasons preceding the start of the Licence season to the detriment of the integrity of a competition; or to facilitate the Licence applicant's qualification for a competition on sporting merit; or to facilitate the Licence applicant receipt of a Licence is deemed as an interruption of membership or contractual relationship (if any) within the meaning of this provision.
- 15.05. Exception to this three-year rule can be granted only by UEFA in accordance with Annex II.

<sup>1</sup> By exception of Article 15, paragraph 15.02, 15.04 i 15.05 enter into force on 01 June 2024.

### **2.2. General responsibilities of the Licence applicant**

#### **Article 16**

- 16.01. The Licence applicant must provide FFM with all necessary information and relevant documents to fully demonstrate that the licensing obligations are fulfilled and any other document relevant for decision-making by the licensing decision-making bodies.



- 16.02. This includes information on the reporting entity/entities in respect of which sporting, football social responsibility, infrastructure, personnel, and administrative, legal and financial information is required to be provided.
- 16.03. Any event that occurs after the submission of the licensing documentation to the licensor and represents a significant change to the information previously submitted must be promptly notified to the licensor in writing (including a change of the Licence applicant's legal form, legal group structure including ownership, or identity).

## **2.3. UEFA Licence**

### **Article 17**

- 17.01. Clubs which qualify for the UEFA Women's Champions League on sporting merit must obtain a Licence issued by FFM according to these Regulations, except where Article 20 of these Regulations applies.
- 17.02. The UEFA Licence expires without prior notice at the end of the season for which it was issued.
- 17.03. The UEFA Licence cannot be transferred.
- 17.04. The UEFA Licence cannot grant access to FFM competitions.
- 17.05. The UEFA Licence may be withdrawn by the licensor's decision-making bodies if:
- a) For some reasons the licensee has become insolvent and went into liquidation process in accordance with legislation of the Republic of Macedonia.
  - b) Any of the conditions for the issuing of the UEFA Licence are no longer satisfied; or
  - c) The licensee violates any of its obligations under these Regulations.
- 17.06. As soon as a Licence withdrawal is envisaged, FFM must inform UEFA accordingly.

## **2.4. Special permission to enter UEFA club competition**

### **Article 18**

- 18.01. If a club qualifies for the UEFA Women's Champions League on sporting merit but has not undergone any licensing process at all or has undergone a licensing process which is lesser/not equivalent to the one applicable for top-division clubs to enter the UEFA Women's Champions League, because it belongs to a division other than the FFM First women's league, FFM may – on behalf of such a club – for participation in UEFA competition to request an extraordinary application of the club licensing system in accordance with Annex III of this Regulations.
- 18.02. Based on such an extraordinary application, UEFA may grant special permission to the club to enter the UEFA Women's Champions League subject to the applicable competition regulations. Such an extraordinary application applies only to the specific club and for the season in question

### **3.Club licensing criteria**

#### **3.1. General**

##### **Article 19**

- 19.01. With the exception of those in paragraph 2 below, the criteria defined in this chapter must be fulfilled by clubs in order for them to be granted a Licence to enter the UEFA Women's Champions League.
- 19.02. Failure to fulfil the criteria defined from Article 25 to Article 32, Article 35, Article 37, Article 42 and from Article 45 to Article 49 and Article 22 Paragraph 02 does not lead to refusal of a Licence but to a sanction defined by the licensor according to its catalogue of sanctions (see Article 10 and Annex VII).

#### **3.2. Sporting criteria**

##### **3.2.1. Youth development program**

##### **Article 20**

- 20.01. The licence applicant must have a written youth development programme approved by the licensor Coaching Committee.
- 20.02. The programme must cover at least the following areas:
  - a. Promotion of women's game, Youth development objectives and philosophy.
  - b. Youth sector organisation (organisational chart, bodies involved, relation to licence applicant, youth teams, etc.)
  - c. Personnel (technical, medical, administrative, etc.) and minimum qualifications required
  - d. Infrastructure (training and match facilities, availability, etc.)
  - e. Financial resources (budget, contribution from licence applicant, players or local community, etc.)
  - f. Football education for various age groups (playing skills, technical, tactical and physical)
  - g. Educational initiatives (Laws of the Game; anti-doping; integrity; anti-racism)
  - h. Medical support for youth players including established periodical medical controls for young categories (including keeping medical reports and performing medical examinations);
  - i. Review and feedback process to evaluate the results and achievements against the objectives
  - j. Duration of the programme (at least three years, but maximum seven).
- 20.03. The Licence Applicant must further ensure that: every youth player involved in its youth development programme can follow mandatory school education in accordance with national law; and no youth player involved in its youth development programme is prevented from continuing their non-football education. (after mandatory).

### **3.2.2. Women's youth teams**

#### **Article 21<sup>2</sup>**

- 21.01. The Licence applicant must at least have two women's youth teams within the age range of 12 to 21.
- 21.02. Each women's youth team, within this age range, must take part in official competitions or programmes played at national, regional, or local level and recognized by the UEFA member association.

### **3.2.3. Medical care of players**

#### **Article 22**

- 22.01. The licence applicant must establish and apply a policy to ensure that all players eligible to play for its women's first squad undergo a yearly medical examination in accordance with the relevant provisions of the UEFA Medical Regulations.
- 22.02. The Licence applicant must have a confirmation for executed medical examination of players above the age of 12 in all categories of the club.
- 22.03. The licence applicant must establish and apply a policy to ensure that all youth players above the age of 12 undergo a yearly medical examination in accordance with the relevant provisions defined by FFM (FFM Competition Regulations).

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<sup>2</sup> By exception to Article 21, for the licence season 2023/2024 the licence applicant must at least have one youth team within the age range of 12 to 21.

#### **3.2.4. Registration of players**

##### **Article 23**

23.01. All the licence applicant's players including players in youth categories must be registered with FFM in accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players and FFM Regulations for registration, status and transfer of players.

#### **3.2.5. Written contract with professional players**

##### **Article 24**

24.01. In accordance with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players and FFM Regulations for registration, status and transfer of players each of the licence applicant's professional players must be fully employed by the Licence applicant and must have a written agreements with the Licence applicant.

24.02. Their professional status must be defined and confirmed with:

- engagement agreement for employment as a professional player reached in writing between the Licence applicant and the football player, verified and registered by the FFM and,
- the full employment status verified by official documents (M1/M2) issued by the Employment Service Agency of the Republic of Macedonia.

#### **3.2.6. Loan of professional players**

##### **Article 25**

25.01. The licence applicant must respect the provisions of the FIFA Regulations on the Status and Transfer of Players and FFM Regulations for registration, status and transfer of players with regard to loans of professional players.

#### **3.2.7. Refereeing matters and Laws of the Game**

##### **Article 26**

26.01. The licence applicant must ensure that all members of the women's first squad (players, coaches, and other technical staff) attend a session or an event on refereeing organised by FFM during the 12 months prior to the licence season.

26.02. The Licence applicant presents a valid document for attendance of the proposed persons in the seminar.

### **3.3. Football social responsibility criteria**

#### **3.3.1. Football social responsibility strategy**

##### **Article 27**

27.01. The licence applicant must establish and implement a football social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines, for at least the areas of equality and inclusion, anti-racism, child and youth protection and welfare, football for all abilities, and environmental protection.

#### **3.3.2. Equality and inclusion**

##### **Article 28**

28.01. The licence applicant must establish and implement a policy to ensure equal rights and opportunities for all people following and contributing to football activities organised by the licence applicant.

#### **3.3.3. Racial Equality Anti-Racism**

##### **Article 29**

29.01. The licence applicant must establish and implement a policy to tackle racism and to guarantee that all the licence applicant's policies, programmes and practices are exercised without discrimination of any kind.

#### **3.3.4. Child and youth protection and welfare**

##### **Article 30**

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

### **3.3.5. Football for all abilities**

#### **Article 31**

- 31.01. The licence applicant must establish and implement a policy to make following and contributing to football activities organised by the licence applicant accessible and enjoyable for everyone, irrespective of disability or disabling factors.

### **3.3.6. Environmental protection**

#### **Article 32**

- 32.01. The licence applicant must establish and implement a policy to improve its environmental footprint and sustainability in relation to the organisation of events, infrastructure construction and management.

### **3.4. Infrastructure criteria**

#### **3.4.1. Stadium for UEFA Women's Champions League**

#### **Article 33**

- 33.01. The Licence Applicant must have a stadium available for the UEFA Women's Champions League which must be within the territory of FFM and approved by FFM in accordance with the UEFA Stadium Infrastructure Regulations.
- 33.02. If the licence applicant is not the owner of a stadium, it must provide a written contract with the owner(s) of the stadium(s) it will use.
- 33.03. It must be guaranteed in the written contract mention in Paragraph 33.02, that the stadium(s) can be used for the licence applicant's UEFA home matches during the licence season.
- 33.04. The stadium(s) must fulfil the minimum requirements defined in the UEFA Stadium Infrastructure Regulations and be classified at least as a UEFA category 1 stadium.
- 33.05. Fulfilment of the criteria in Paragraph 33.04 of this article is confirmed by the competent body for infrastructure of FFM.

#### **3.4.2. Training facilities - availability**

#### **Article 34**

- 34.01. The licence applicant must have training facilities available throughout the year.
- 34.02. If the licence applicant is not the owner of the training facilities, it must provide a written contract with the owner(s) of the training facilities.
- 34.03. It must be guaranteed in the written contract mention in Paragraph 34.02 that the training facilities can be used by all the licence applicant's teams during the licence season, considering its youth development program

### **3.4.3. Training facilities – Minimum infrastructure**

#### **Article 35**

35.01. As a minimum, the infrastructure of training facilities must include the following requirements:

- At least 1 (one) outdoor field of play with the dimensions 100-110m length and 64-75m width.
- At least 1 (one) indoor training facility for winter with the dimensions 20m x 10m with accompanying facilities.
- At least 2 (two) dressing rooms with showers and sanitary facilities.
- At least 1 (one) medical room for medical examination of the members – players of the club equipped with defibrillator and first aid equipment, as a minimum.

### **3.5. Personal and administrative criteria**

#### **3.5.1. Administrative Officer/Secretary**

#### **Article 36**

36.01. The authorized person/body of the Licence Applicant must appoint an Administrative Officer who is responsible for running its operative matters. The Administrative Officer/Secretary is appointed by the licensee's governing body according to the Statute of the Licence Applicant.

36.02. The Administrative Officer/Secretary and the licence applicant must conclude a signed written contract, with his duties and responsibilities. This contract does not derive employment obligations.

#### **3.5.2. Media Officer**

#### **Article 37**

37.01. The authorized person/body of the licence applicant must appoint a qualified media officer who is responsible for media matters including the promotion of the licence applicant's activities on social media. Media officer is mandatorily appointed by the management authority in accordance with the Statute of the Licensee.

37.02. The Media officer and the Licence Applicant must conclude a signed written contract, with his duties and responsibilities. This contract does not derive employment obligations.

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

- a. Diploma in journalism.
- b. Media officer diploma issued by FFM, or an organization recognized by FFM.
- c. Recognition of competence issued by FFM, based on practical experience of at least three years in such matters.

### **3.5.3. Medical doctor**

#### **Article 38**

- 38.01. The authorized person/body of the licence applicant must appoint at least one doctor who is responsible for medical support of the women's first squad during matches and training as well as for doping prevention.
- 38.02. The Medical doctor must ensure medical support during matches and training.
- 38.03. The Medical doctor and the licence applicant must conclude a written contract with his duties and responsibilities. This contract does not derive employment obligations.
- 38.04. The medical doctor's qualification must hold a diploma in medical education and working Licence issued by the Macedonian Chamber of Medicine.
- 38.05. The medical doctor must be duly registered with FFM.

### **3.5.4. Physiotherapist**

#### **Article 39**

- 39.01. The authorized person/body of the licence applicant must appoint at least one physiotherapist who is responsible for medical treatment and massages for the women's first squad during training and matches. The physiotherapist is appointed by the Management Board according to the Statutes of the Licence applicant.
- 39.02. The physiotherapist and the licence applicant must conclude a written contract with his duties and responsibilities. This contract does not derive employment obligations.
- 39.03. The physiotherapist must possess a diploma-certificate in medical education issued by the educational institution (First & Second level) from the Republic of Macedonia or another country recognized by the Macedonian Ministry of Health.
- 39.04. The Physiotherapist must be duly registered with FFM.

### **3.5.5 Head coach of women's first squad**

#### **Article 40**

- 40.01. The authorized person/body of the licence applicant must appoint a qualified head coach of the women's first squad who is confirmed as the head coach by FFM and who is responsible for the following matters of the first squad:
  - a. Players' selection.
  - b. Tactics and training.
  - c. Management of the players and technical staff in the dressing room and the technical area before, during and after matches; and
  - d. Duties regarding media matters (press conferences, interviews, etc.).



- 40.02. The Head coach is appointed by the Management Board according to the Statutes of the Licence applicant.
- 40.03. The Head coach must have a professional status in the club. The professional relation between the Head coach and the Licence applicant must be regulated with a contract according to the FFM regulations.
- 40.04. The head coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:
- a. Valid UEFA A coaching licence;
  - b. Valid UEFA recognition of competence equivalent to the licence required under a) above.

### **3.5.6. Assistant coach of women's first squad**

#### **Article 41<sup>3</sup>**

- 41.01. The authorized person/body of the licence applicant must appoint a qualified coach who assists the head coach in all football matters of the women's first squad.
- 41.02. The Assistant coach and the licence applicant must conclude a written contract with his duties and responsibilities. This contract does not derive employment obligations.
- 41.03. The assistant coach of the women's first squad must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:
- a. Valid UEFA B coaching licence ;
  - b. b. A valid coaching diploma obtained outside UEFA territory which is equivalent to that required under a) above and recognized by UEFA as such.

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<sup>3</sup> Article 41 enters into force on 1 June 2023.

### **3.5.7. Goalkeeper coach of women's first squad**

#### **Article 42<sup>4</sup>**

- 42.01. The authorized person/body of the licence applicant must appoint a qualified goalkeeper coach who assists the head coach in goalkeeping matters of the women's first squad.
- 42.02. The Goalkeeper coach and the licence applicant must conclude a written contract with his duties and responsibilities. This contract does not derive employment obligations.
- 42.03. The goalkeeper coach must hold one of the following minimum coaching qualifications, issued by a UEFA member association:
- a. Valid UEFA goalkeeper B licence in accordance with the UEFA Coaching Convention;
  - b. Valid domestic goalkeeper licence;
  - c. Valid UEFA recognition of competence issued in accordance with the UEFA Coaching Convention and equivalent to the licence required under a) above.

### **3.5.8. Youth women's teams' coaches**

#### **Article 43<sup>4</sup>**

- 43.01. The authorized person/body of the licence applicant must appoint at least two qualified coaches who are responsible for all football matters related to the youth women's team(s) as defined under Article 21.
- 43.02. The relation between the Youth coaches and the licence applicant must be regulated with a written contract; this contract does not derive employment obligations.
- 43.03. At least one of the youth head coaches must hold one of the following minimum coaching qualifications, issued by a UEFA member association in accordance with the UEFA Coaching Convention:
- a. Valid UEFA Youth coaching licence;
  - b. Valid UEFA B coaching licence;
  - c. Valid UEFA recognition of competence which is equivalent to the licence required under a) or b) above as applicable.

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<sup>4</sup> Article 42 enters into force on 1 June 2023.

<sup>4</sup> By exception to Article 43 for the licence season 2023/24 the licence applicant must have appointed at least one qualified coach with the minimum coaching qualification as defined by FFM.

### **3.5.9. Common provisions applicable to UEFA coaching qualifications**

#### **Article 44**

- 44.01. A holder of the required UEFA coaching licence within the meaning of Article 40 to Article 43 is considered a coach who, in accordance with the implementation provisions of the UEFA Coaching Convention, has:
- a. been issued a UEFA coaching licence by a UEFA member association; or
  - b. at least started the required UEFA coaching diploma course. Registration for the required diploma course is not sufficient to meet this criterion.
- 44.02. All qualified coaches from Article 40 to Article 43 must be duly registered with FFM.
- 44.03. UEFA reserves the right to consider the consequences of any reduction in the status of an FFM in relation to membership of the UEFA Coaching Convention, and to make decisions on a case-by-case basis in relation to this matter.

### **3.5.10 Written contracts**

#### **Article 45**

- 45.01 All administrative, technical, medical and security staff or service providers performing any of the functions referred to in Article 36 to Article 43 must have written contracts with the licence applicant (or another entity within the legal group structure of the licence applicant) in accordance with the national legal framework of the Republic of Macedonia.
- 45.02 The licence applicant must ensure that each coach's contract is in line with the relevant provisions of the FIFA Regulations on the Status and Transfer of Players.

### **3.5.11. Service providers**

#### **Article 46**

- 46.01. If a given function is entrusted to a service provider in accordance with the national legal framework, the licence applicant must sign a written contract with the service provider. It must contain the following information as a minimum:
- a. Defined tasks and responsibilities.
  - b. Information on the person(s) responsible for the function, including their relevant qualifications.

### **3.5.12. Occupation of functions**

#### **Article 47**

- 47.01. The mandatory functions defined in Article 35 to Article 43 represent the minimum organizational structure required of the licence applicant.
- 47.02. One person could occupy more than one function, provided the person has sufficient time, adequate competencies and the necessary qualifications for each function, and no conflict of interest.

### **3.5.13 Organizational structure**

#### **Article 48**

- 48.01. The licence applicant must provide the licensor with an organizational chart clearly identifying the relevant personnel and their hierarchical and functional responsibilities in its organizational structure.
- 48.02. As a minimum, the organizational chart should provide information on the key personnel defined from Article 36 to Article 43.

### **3.5.14. Duty of replacement during the season**

#### **Article 49**

- 49.01. If a function defined in Article 36 to Article 43 becomes vacant during the licence season, the licensee must ensure that within a period determined by the competent body of the FFM (no longer than 30 days), the function is taken over by someone who holds the required qualification.
- 49.02. In the event that a function becomes vacant (longer than 30 days) due to illness or accident, the licensor (FFM) may grant an extension to the 30-day period only if reasonably satisfied that the person concerned is still medically unfit to resume their duties.
- 49.03. The licensee must promptly notify the licensor (FFM) of any such replacement.

### **3.6 Legal criteria**

#### **3.6.1. Declaration in respect of participation in the UEFA Women's Champions League**

##### **Article 50**

- 50.01. The authorized person of the licence applicant must submit a declaration certified by a Notary Public under full moral and material responsibility confirming the following:
- a. It Authorized as legally binding the statutes, regulations, directives and decisions of FIFA, UEFA, FFM, as well as the jurisdiction of the Court of Arbitration for Sport (CAS) in Lausanne as provided in the relevant articles of the UEFA Statutes.
  - b. At national level it will play in competitions organized by FFM.
  - c. At international level it will participate in competitions Authorized by UEFA (to avoid any doubt, this provision does not relate to friendly matches).
  - d. It will promptly inform the licensor (FFM) about any significant change, event, or condition of major economic importance.
  - e. It will abide by and observe the rules stipulated in the FFM Club Licensing Regulations and financial sustainability of FFM for participation in the UEFA Women's Champions League.
  - f. It will abide by and observe the UEFA Club Licensing Regulations for the UEFA Women's Champions League.
  - g. Its reporting perimeter is defined in accordance with Article 51 from this Regulation.
  - h. All revenues and costs related to each of the football activities listed in Paragraph 51.03 have been included in the reporting perimeter.
  - i. It will be accountable for any consequences of an entity included in the reporting perimeter not abiding by and observing items e) and f) above.
  - j. All relevant information related to any change of its legal form, legal group structure (including ownership) or identity from the three seasons preceding the start of the licence season have been reported to FFM and UEFA.
  - k. All submitted documents are complete and correct.
  - l. It authorizes FFM Licensing Administration, FFM Club Licensing Organs, the UEFA administration, and the UEFA Organs for the Administration of Justice to examine any relevant document and seek information from any relevant public authority or private body in accordance with national law.
  - m. It acknowledges that UEFA reserves the right to execute compliance audits in accordance with Article 59 from this Regulation.
- 50.02. The declaration must be executed by an Authorized signatory of the Licence applicant no more than three months prior to the deadline for its submission to the Licensor.

### **3.6.2. Minimum legal information**

#### **Article 51**

51.01. The licence applicant must submit at least the following minimum legal information about the licence applicant and if different, the registered member:

- a. Copy of current, valid statutes (e.g., company act);
- b. Decision on registration and/or changes from the Central Registry of Republic of Macedonia.
- c. Copy of the current status from the Central Registry of the Republic of Macedonia and other relevant documentation containing the following minimum information:
  1. Complete legal name.
  2. Head office address.
  3. Unique identification number of the entity and tax number.
  4. The legal form of the entity.
  5. Authorized person.
  6. List of authorised signatories.
  7. Type of signature required (e.g., individual, collective).

51.02. The licence applicant must also provide the following contact information:

- a. Address of its official headquarters.
- b. Official contact details (such as phone/fax number and email addresses);
- c. Address of its official public website.
- d. Name and direct contact details of its main official contact person for club licensing matters.

51.03. The information from the extract of the Central register of Republic of Macedonia, which are concerning the name, address, unique number of the subject, must be harmonized with IT data base COMET of FFM.

### **3.6.3. Written contract with a football company**

#### **Article 52**

52.02. If the licence applicant is a football company as defined in Article 15, it must provide a written contract of assignment with a registered member of a MFU/FFM.

52.03. The contract must stipulate the following, as a minimum:

- a. That the football company must comply with the applicable statutes, regulations, directives and decisions of FIFA, UEFA and FFM.
- b. The football company must not further assign its right to participate in a competition at national or international level.
- c. The football company's right to participate in such a competition ceases to apply if the assigning club's membership of MFU senses.
- d. If the football company is put into bankruptcy or enters liquidation, this is deemed to be an interruption of membership or contractual relationship within the meaning of Article 17 from this Regulation. For the sake of clarity, a licence already granted to the football company cannot be transferred from the football company to the registered member.
- e. FFM must be reserved the right to approve the name under which the football company participates in national competitions.

f. The football company must, at the request of the Court of Arbitration for Sport (CAS), provide views, information, and documents on matters regarding the football company's participation in national or international competitions.

52.04. The contract of assignment and any amendment to it must be approved by the FFM.

### **3.6.4. Legal group structure**

#### **Article 53**

53.01. The licence applicant must provide to the licensor a document that presents its legal group structure at the annual accounting reference date prior to the deadline (31.12.) for the submission of its licence application to the licensor. The legal structure must be presented in a chart duly approved by the license applicant's governing body.

The licensor must be informed of any changes that may have occurred in the legal structure of the group in the period from 31.12 to the submission of the license documentation to the FFM.

53.01. This document must clearly identify and include information on:

- a. the licence applicant and, if different, the registered member of MFU.
- b. any subsidiary of the licence applicant and, if different, the registered member of MFU.
- c. any associate entity of the licence applicant and, if different, the registered member of MFU.
- d. any party that has 10% or greater direct or indirect ownership of the licence applicant, or 10% or greater voting rights.
- e. any direct or indirect controlling entity of the licence applicant.
- f. any other football club, in respect of which any of the parties identified in a) to e), or any of their key management personnel, have any ownership interest or voting rights or membership or any other involvement or influence whatsoever in its management, administration or sporting performance.
- g. the key management personnel of the licence applicant and if different, the registered member.
- h. any related entity.
- i. direct or indirect controlling entity of the Licensee.
- j. the scope of reporting as defined in Article 56 of this Regulation.

53.02. The reporting perimeter as defined in Article 56 must also be clearly identified in the document.

If deemed relevant, the Licensor may request the Licensee to provide additional information to that specified above (eg information about any subsidiaries of the ultimate controlling entity and/or the direct controlling entity).

53.03. The following information must be provided in relation to each of the parties included in the legal group structure:

- a. Name and, if applicable, legal form.
- b. Priority activity (main activity and activity code);
- c. Percentage of ownership interest and, if different, percentage of voting rights.

For any connected entities/subsidiary of the licence applicant if it is a football club and, if different, the registered member of the OFS, the following information must also be provided:

- d. Share capital.

- e. Total assets.
- f. Total revenues; and
- g. Total equity.

53.04. The licence applicant must confirm that the information about the legal group structure is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/ authorised signatories of the licence applicant.

### **3.6.5. Ultimate controlling party, ultimate beneficiary, and party with significant influence**

## **Article 54**

54.01. The licence applicant must provide FFM with a document which contains information on:

- a. the ultimate controlling party of the licence applicant.
- b. the ultimate beneficiary of the licence applicant, i.e. a natural person on whose behalf an entity or arrangement is owned or controlled or a transaction is conducted; and
- c. any party with significant influence over the licence applicant.

54.02. The following information must be provided in relation to each of the parties identified in paragraph 1 above as at the date of submission of this information to FFM:

- a. Name and, if applicable, legal form.
- b. Main activity.
- c. Percentage of ownership interest and, if different, percentage of voting rights in respect of the licence applicant.
- d. If applicable, key management personnel; and
- e. Any other football club in respect of which the party, or any of its key management personnel, has any ownership interest, voting rights or membership or any other involvement or influence whatsoever.

54.03. The licence applicant must confirm whether any change has occurred in relation to the information indicated in the paragraphs 1 and 2 above during the period covered by the annual financial statements up to the submission of the information to FFM.

54.04. If a change has occurred as indicated in paragraph 3 above, it must be described in detail by the licence applicant in the information to the licensor. As a minimum the following information must be provided:

- a. The date on which the change occurred.
- b. A description of the purpose of and reasons for the change.
- c. Implications for the licence applicant's financial, operating and sporting policies; and
- d. A description of any impact on the licence applicant's equity or debt situation.

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



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

### **3.6.6. Written representations prior to the licensing decision**

## **Article 55**

- 55.01. The licence applicant must submit written representation to FFM within the seven days prior to the start of the First Instance Body's decision-making process, as defined by the licensor in accordance with Article 11.
- 55.02. The licence applicant must confirm:
- a. that all documents submitted to the licensor are complete, accurate and in compliance with these Regulations.
  - b. whether or not any significant change or similar event has occurred in relation to its licensing application or any of the club licensing criteria.
  - c. whether or not any event or condition of major economic importance has occurred that may have an adverse impact on the licence applicant's financial position since the balance sheet date of the preceding audited annual financial statements and reviewed interim financial statements (if so, the management representations letter must include a description of the nature of the event or condition and an estimate of its financial effect, or a statement that such an estimate cannot be made);
  - d. whether or not the licence applicant and, if different, the registered member or any parent company of the licence applicant included in the reporting perimeter is seeking or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season.
- 55.03. The written statement from paragraph 1 and 2 of this article is signed by the authorized person, the management authority of the license applicant, in accordance with the powers established in the Statute of the license applicant.

**3.7. Financial criteria**  
**3.7.1. Reporting entity/entities and reporting perimeter**

**Article 56**

- 56.01. The licence applicant determines and provides to FFM the reporting perimeter, i.e., the entity or combination of entities in respect of which financial information (e.g. single entity, consolidated or combined financial statements) has to be provided.
- 56.02. The reporting perimeter must include:
- a. the licence applicant and, if different, the registered member of FFM.
  - b. any subsidiary of the licence applicant and, if different, the registered member.
  - c. any entity, irrespective of whether it is included in the legal group structure, which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 3(a) and (b) below.
  - d. any other entity included in the legal group structure which generates revenues and/or performs services and/or incurs costs in respect of any of the women's football activities defined in paragraph 3(a) and (b) below.
- 56.03. Football activities include:
- a. employing/recruiting employees (as defined in Article 54) including payment of all forms of consideration to employees arising from contractual or legal obligations.
  - b. acquiring/selling players' registrations (including loans);
  - c. ticketing.
  - d. sponsorship and advertising.
  - e. broadcasting.
  - f. merchandising and hospitality.
  - g. club operations (administration, matchday activities, travel, scouting, etc.);
  - h. financing (including financial assets insured or secured by the licence applicant's funds);
  - i. use and management of stadium and training facilities;
  - j. youth development; and
  - k. financing, including equity that results in obligations on the licence applicant, or debt directly or indirectly secured or pledged against the licence applicant's assets or revenues.
- 56.04. An entity may be excluded from the reporting perimeter only if :
- a. the entity's activities are completely unrelated to the football activities defined above in paragraph 3, and/or with the locations of the official premises and/or the stadium, the assets or the brand of the football club; or
  - b. it is irrelevant/immaterial compared to all the entities that form the reporting perimeter and it does not perform any of the football activities defined in paragraph 3(a) and (b) above; or
  - c. the football activities it performs are already fully shown in the financial statements of one of the entities included in the scope of reporting.
- 56.05. The licence applicant must submit a declaration by an authorised signatory which confirms:
- a. that all revenues and costs related to each of the football activities indicated in paragraph 3 have been included in the reporting perimeter, providing a detailed explanation if this is not the case; and
  - b. whether any entity included in the legal group structure has been excluded from the reporting perimeter, justifying any such exclusion with reference to paragraph 4 of this article.

### 3.7.2 Annual financial statement

#### Article 57<sup>5</sup>

- 57.01. The licence applicant must prepare and submit, prior to the final deadline established in the main process in Paragraph 11.03, annual financial statements for the reporting period (up to 31.12) ending in the year preceding the deadline for submission of the application to the licensor and preceding the deadline for submission of the list of licensing decisions to UEFA.
- 57.02. Annual financial statements, including comparative amounts for the prior period, must be prepared in accordance with national accounting standards and must include:
- a. a balance sheet as at the end of the reporting period.
  - b. a profit and loss account/income statement for the reporting period.
  - c. notes, comprising a summary of significant accounting policies and other explanatory notes; and
  - d. a financial review by management.
- 57.03. The annual financial statements must be audited by an independent auditor in accordance with national legal framework.<sup>6</sup>
- 57.04. The annual financial statements must meet the minimum disclosure requirements as set out in Annex IV.
- 57.05. If the annual financial statements do not meet the minimum disclosure requirements set out in Annex IV, then the licence applicant must also submit to the licensor:
- a. supplementary information to meet the minimum disclosure requirements set out in Annex IV; and
  - b. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor to confirm the completeness and accuracy of the supplementary information.
- 57.06. When the women's football teams and activities are part of the same legal entity/ reporting perimeter as men's football teams and activities, the licence applicant must identify the revenues and expenses linked to women's football activities and prepare a profit and loss account in accordance with the requirements of Annex IV.

### 3.7.3. No overdue payables to football clubs

#### Article 58

- 58.01. The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex V) to other football clubs as a result of obligations arising from transfers due to be paid by the 28 February preceding the licence season.
- 58.02. Payables are those amounts due to football clubs as a result of:
- a. transfers of professional players (as defined in the FIFA Regulations on the Status and Transfer of Players), including any amount payable upon fulfilment of certain conditions;

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<sup>5</sup>By exception to Article 57, Paragraph 57.02, Paragraph 57.04. and Paragraph 57.05, enter into force on 1 June 2023.

<sup>6</sup>By exception to Article 57, Paragraph 57.03 enters into force on 1 June 2025 for licence applicants who participate in the groups stage of the 2024/25 UEFA Women's Champions League, Paragraph 57.03 enters into force on 1 June 2024.

b. players registered for the first time as professionals, including any amount payable upon fulfilment of certain conditions.

c. training compensation and solidarity contributions as defined in the FIFA Regulations on the Status and Transfer of Players; and

d. any joint and several liability decided by a competent authority for the termination of a contract by a player.

58.03. The licence applicant must prepare and submit to FFM a transfers table. A transfers table must be prepared even if there have been no transfers/loans during the relevant period.

58.04. The licence applicant must disclose:

a. all new player registrations (including loans) as a result of transfer agreements concluded in the 12-month period up to 28 February, irrespective of whether there is an amount outstanding as at 28 February.

b. all transfers for which a payable is outstanding as at 28 February (whether they relate to the release or registrations of players and irrespective of when the transfers were undertaken); and

c. all transfers subject to any amounts disputed as at 28 February.

58.05. The transfers table must contain the following information as a minimum (in respect of each player transfer):

a. Player's name and date of birth.

b. Date of the transfer agreement.

c. Name of the football club that is the creditor.

d. Transfer (or loan) fee paid or payable (including training compensation and solidarity contribution) even if payment has not been requested by the creditor.

e. Other direct costs of the player's registration paid or payable.

f. Any other compensation paid or payable in the scope of a transfer agreement.

g. Amounts settled before 28 February and payment date(s);

h. Balance payable as at 28 February, including the due date(s) for each unpaid element;

i. Amounts overdue as at 28 February, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February), together with explanatory comment;

j. Amounts deferred as at 28 February (as defined in Annex F), including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded;

k. Amounts disputed as at 28 February (as defined in Annex F), including the case references and a brief description of the positions of all involved parties; and

l. Conditional amounts (contingent liabilities) not yet recognized in the balance sheet as at 28 February.

58.06. The licence applicant must reconcile its liabilities as per the transfers table to its underlying accounting records.

58.07. The licence applicant must confirm that the transfers table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorized signatories of the licence applicant.

#### **3.7.4. No overdue payables to employees**

### **Article 59**

- 59.01. The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex V) in respect of its employees as a result of contractual or legal obligations due to be paid by the 28 February preceding the licence season.
- 59.02. Payables are all forms of consideration due in respect of employees because of contractual or legal obligations, including wages, salaries, image rights payments, bonuses and other benefits.
- 59.03. The term “employees” includes the following persons:
- a. All professional players according to the FIFA Regulations on the Status and Transfer of Players.
  - b. All administrative, technical, medical and security staff performing any of the functions referred to in Article 36 to Article 43; and
  - c. Service providers performing any of the functions referred to in Article 36 to Article 43.
- 59.04. If any of the “employees” is employed by, contracted to, a consultant of or otherwise provides services to an entity within the legal group structure or the reporting perimeter other than the licence applicant, these payables must be also included in the scope of paragraph 1 above.
- 59.05. Amounts payable to persons who, for various reasons, are no longer employed or engaged by the licence applicant or an entity within the legal group structure of the licence applicant fall within the scope of this criterion and must be settled within the period stipulated in the contract or defined by law, regardless of how such payables are accounted for in the financial statements.
- 59.06. The licence applicant must prepare and submit to the licensor an employee’s table showing the following total balances in respect of the employees as at the 28 February preceding the licence season:
- a. Total balance payable.
  - b. Total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
  - c. Total amount deferred (as defined in Annex V); and
  - d. Total amount disputed (as defined in Annex V).
- 59.07. The following information must be given, as a minimum, in respect of each overdue, deferred or disputed amount as at 28 February, together with an explanatory comment:
- a. Name and position/function of the employee (irrespective of whether the person was employed or engaged during the year up to 28 February);
  - b. Start date and end date (if applicable);
  - c. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
  - d. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded; and
  - e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.
- 59.08. The licence applicant must reconcile its liabilities as per the employees table to its underlying accounting records.

59.09. The licence applicant must confirm that the employees table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

### **3.7.5. No overdue payables to social/tax authorities**

## **Article 60**

60.01. The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex V) to social/tax authorities as a result of contractual or legal obligations in respect of all employed individuals due to be paid by the 28 February preceding the licence season.

60.02. Payables are those amounts due to social/tax authorities as a result of contractual or legal obligations in respect of all employed individuals. Payables include, but are not limited to, personal income tax, pension fund payments, social security and similar payments.

60.03. The licence applicant must submit to FFM a social/tax table as at the 28 February preceding the licence season showing:

- a. total balance payable to the social/tax authorities.
- b. total amount overdue as well as any remaining overdue amount as at 31 March (rolled forward from 28 February);
- c. total amount deferred (as defined in Annex V);
- d. total amount disputed (as defined in Annex V); and
- e. total amount subject to a pending decision by the competent authority (as defined in Annex V).

60.04. The following information must be given, as a minimum, in respect of each overdue, deferred, disputed or pending amount as at 28 February, together with explanatory comment:

- a. Name of the creditor.
- b. Amounts overdue, including the due date(s) for each unpaid element and, if applicable, amounts settled between 28 February and 31 March together with the settlement dates as well as any remaining overdue payable as at 31 March (rolled forward from 28 February);
- c. Amounts deferred, including the original and new due date(s) for each deferred element, and the date when a written agreement between the parties was concluded.
- d. Amounts subject to a pending decision by the competent authority and a brief description of the licence applicant's request; and
- e. Amounts disputed, including the case references and a brief description of the positions of all involved parties.

60.05. The licence applicant must reconcile its liabilities as per the social/tax table to its underlying accounting records.

60.06. The licence applicant must confirm that the social/tax table is complete, accurate and in compliance with these regulations. This must be evidenced by way of a brief statement and signature by the executive body/authorised signatories of the licence applicant.

### **3.7.6. No overdue payables in respect of UEFA and FFM**

#### **Article 61**

- 61.01. The licence applicant must prove that as at the 31 March preceding the licence season, it has no overdue payables (as defined in Annex V) in respect of UEFA, additional entities designated by UEFA or the licensor (FFM) as a result of obligations due to be paid by the 28 February preceding the licence season.
- 61.02. Payables in respect of UEFA include, but are not limited to, financial disciplinary measures imposed by the CFCB.
- 61.03. By 31 March and in the form communicated by FFM, the licence applicant must prepare and submit a declaration confirming total payables to UEFA, additional entities designated by UEFA and the licensor and the absence or existence of overdue payables.

### **III. Final Provisions**

#### **Authoritative text and language of correspondence**

#### **Article 62**

- 62.02. If there is any discrepancy in the interpretation of the English and Macedonian versions of these Regulations, excluding Paragraph 64.03 of these Regulations, the Macedonian version prevails.
- 62.03. All correspondence between UEFA and FFM and/or the licensees must be in English, and UEFA may ask FFM and/or the licensees for a certified translation of documents at their expense.

#### **Annexes**

#### **Article 63**

- 63.01. Annexes I to VII of the present Regulations form an integral part thereof.

#### **Compliance audits**

#### **Article 64**

- 64.01. UEFA and/or its nominated bodies/agencies reserve the right to, at any time, conduct compliance audits of the licensor and of the licence applicant/licensee.

- 64.02. Compliance audits aim to ensure that FFM and the licence applicant/ licensee have fulfilled their obligations as defined in the UEFA Club Licensing and Financial Sustainability Regulations (2022 edition) and that the UEFA licences was correctly awarded at the time of FFM final decision.
- 64.03. For the purpose of compliance audits, in the event of any discrepancy in the interpretation of the national club licensing regulations between an English and Macedonian version, the English version is authoritative.

## **Disciplinary procedures**

### **Article 65**

- 65.01. Subject to Article 10, any breach of these Regulations may be penalized by FFM in accordance with the FFM Disciplinary Regulations.

## **Implementing provisions**

### **Article 66**

- 66.01. The Club Licensing Department will take the decisions and adopt, in the form of directives, the detailed provisions necessary for implementing these Regulations.

## **Adoption, abrogation, and entry into force**

### **Article 67**

- 67.01. These Regulations were adopted by the FFM Executive Committee at its meeting held on 23.12.2022.
- 67.02. These Regulations replaces the FFM Regulations for Licensing the Football Clubs from the First League of the Football Federation of Macedonia for the Club Competitions organized by UEFA (Edition 2018) and all of its previous versions.
- 67.03. By entering into force these Regulations, the Code of Sanctions ceases to apply, and Annex XII applies.
- 67.04. These regulations come into force 8 (eight) days from the day of its publication in the official gazette of FFM "Makfudbal", with the exceptional and traditional provisions described in Article 68.
- 67.05. These Regulations cannot be amended during the licensing process, unless duly approved by UEFA.



## **Exceptional and transitional provisions**

### **Article 68**

- 68.01. Notwithstanding Paragraph 67.03 above, Article 41, and Article 42 enter into force on 1 June 2023.
- 68.02. By exception to Article 15, Paragraph 15.02, Paragraph 15.04 and Paragraph 15.05, enter into force on 1 June 2024.
- 68.03. By exception to Article 21, for the licence season 2023/24 the licence applicant must at least have one youth team within the age range of 12 to 21.
- 68.04. By exception to Article 43, for the licence season 2023/24 the licence applicant must have appointed at least one qualified coach with the minimum coaching qualification as defined by FFM.
- 68.05. By exception to Article 57, Paragraph 57.04 and Paragraph 57.05, enter into force on 1 June 2023.
- 68.06. By exception to Article 57, Paragraph 57.03 enters into force on 1 June 2025.
- 68.07. Notwithstanding Paragraph 68.06 above, for licence applicants who participate in the groups stage of the 2024/25 UEFA Women's Champions League, Paragraph 57.03 enters into force on 1 June 2024.

## **ANNEX I : Club Licensing core process**

1. The Licensing Manager (LM) produces the documents on club licensing which will include the criteria, the questionnaires and forms and templates for return and a copy of the FFM Club Licensing Regulations for Participation in the UEFA Club Competitions.
2. The Licensing Manager distributes the prepared pack of documents (licensing documentation) to the Licence applicants. These documents can be posted or emailed, posted on FFM's website ([www.ffmpeg.com.mk](http://www.ffmpeg.com.mk)). The Licensing Manager may request an acknowledgement of receipt.
3. The Licence applicant completes the documents (questionnaires, templates, etc.) and returns them to the Licensing Manager within the set deadline(s). These documents can be returned in person, by post or mail (scanned). Supporting documents can be enclosed if required.
4. The Licensing Manager checks at the reception that the documents returned by the Licence applicant are complete and that they are returned within the set deadline.
5. Decision.

Two alternatives: step 6 or step (A)

6. If the documents are complete and sent within the set deadline, the Licensing Manager sorts the information received, records it and forwards it to the appointed criteria experts with responsibilities for that particular area for review (e.g. legal documents will be forwarded to the legal expert, financial information to the financial expert, etc.).
7. The nominated experts receive the Licence applicants' documents from the Licensing Manager, review the documents, check the fulfilment of the criteria and then report back to the Licensing Manager within the set deadline and according to prepared forms (checklists, reports etc.). The checks have to be justified by supporting documents (evidence that the criteria have been fulfilled).
8. Decision

Two alternatives: step 9 or step (A)

9. The Licensing Manager verifies that the reports of the experts are complete and returned within the set deadline. The Licensing Manager reviews the reports and the opinion of the experts and identifies areas that require further investigation by the experts. The Licensing Manager assesses the Licence applicants. Based on the findings of experts he can identify the important segments that needs to be further investigated.
10. Decision.

Two alternatives: step 11 or step (B)

11. If the Licensing Manager does not identify any area that requires further review, he prepares the report for consideration of the Club Licensing Committee within the set deadline. This report will contain aspects of the review (analysis of the documents received and, if performed, information on site visits). Depending on the results of the analysis, the report should include recommendations on whether to grant the UEFA Licence or not.
12. LM obtains the management representations letter (Article 55) from the licence applicant. This is included to his report. According to the results of the review the report will include the recommendation to grant or to refuse the UEFA Licence.
13. If the Licence applicant has submitted any document to the Club Licensing Department after the due date, the Licensing Manager has to write it in his report and indicate what exactly is this document and the date of its receipt.
14. The Club Licensing Committee receives the report of the Licensing Manager within the set deadline, reviews it, asks the Licensing Manager for further explanations and documents if necessary and makes the decision whether to grant the UEFA Licence or not.

The Club Licensing Committee has to fulfil the requirements of qualification, independence and confidentiality as defined in the FFM Club Licensing Regulations for Participation in the UEFA Club Competitions.

15. If the Licence applicant has submitted to the Club Licensing Department any document after the prescribed deadline(s), the Club Licensing Committee shall sanction the said Licence applicant in accordance with the FFM Club Licensing Regulations for Participation in the UEFA Club Competitions.

16. Decision.

Two alternatives: step 17 or step (D).

17. After careful review of the Licence applicant's documents and of the report of the Licensing Manager, the competent Club Licensing Organ issues the UEFA Licence. The issuance of the UEFA Licence is subject to the condition that the Licence applicant fulfils all minimum criteria defined in the FFM Club Licensing Regulations for Participation in the UEFA Club Competitions. The issued UEFA Licence may or may not detail areas for future attention of the Licence applicant.

18. The Licensing Manager receives the report of the competent Club Licensing Organ. On the basis of the decision made by the said Club Licensing Organ, he prepares the list of licensing decisions. The list of licensing decisions is sent to UEFA within the deadline fixed and communicated by UEFA (31 May in principle).

(A) From step 5:

If the documents are not complete or if they are not sent within the set deadline, the Licensing Manager contacts the Licence applicant in order to try to agree on the next actions to be taken (e.g. to request information, supporting documents, questionnaire or form that is missing).

(B) From step 8:

If the criteria expert identifies areas that require further information, he contacts the Licence applicant to discuss any issue to obtain clarifications and tries to reach a mutual agreement on the actions to be taken.

If the Licensing Manager identifies areas that require further review (non-compliance with certain criteria, errors, lack of information, etc.), he contacts the Licence applicant to discuss any concerns. The Licensing Manager may require further explanations or supporting documents or may decide to perform a site visit for the purposes of further investigation. If a site visit is planned, the Licensing Manager and/or the criteria expert meet with the Licence applicant and address the problem areas.

Licensing Manager and/or the criteria expert identify potential actions by the Licence applicant to rectify these areas together with a timescale.

(C) Decision.

Two alternatives:

If the Licence applicant agrees with the Licensing Manager on the actions to be taken, then go back to step 9.

If the Licence applicant does not agree with the Licensing Manager's report and refuses to deliver new information or to take the necessary actions, then go back to step 11.

(D) After careful review of the Licence applicant's documents and of the report of the Licensing Manager, the Club Licensing Committee refuses to grant the UEFA Licence. The refusal details the areas to be addressed and the Licence applicant is given the possibility to lodge an appeal before the Club Licensing Appeals Committee.

(E) The Licence applicant lodges an appeal. The Club Licensing Appeals Committee is notified, and the meeting date is set.

(F) The Licensing Manager produces a report and delivers it to the Club Licensing Appeals Committee. The report details areas of concern and the reasons for the refusal.

(G) The Club Licensing Appeals Committee meets and considers the appeal. The Club Licensing Appeals Committee may require further information and/or supporting documentation from the Licensing Manager and /or appellant that must be submitted within the determined deadline.

(H) If the Club Licensing Appeals Committee receives any document that had already been requested by the Club Licensing Department but was not delivered until the determined deadline before the decision of the Club Licensing Committee, the Licensing Appeals Committee may take such document into consideration, but must penalize the Licence applicant for not having met the set deadline.

(I) Decision.

Two alternatives: step 10 or to step (J).

(J) After careful review of the Licence applicant's documents and of the report of the Licensing Manager, the Club Licensing Appeals Committee refuses to grant the UEFA Licence. The report of the Club Licensing Appeals Committee details the reasons for the refusal and the areas to be addressed.

## **ANNEX II – Exceptions policy**

### **II.1 Principles**

**II.1.1** The UEFA administration or the CFCB may, in accordance with Article 14, grant exceptions on the following matters:

- a. Non-applicability of a minimum requirement concerning the decision-making bodies or process defined in Article 7, 8 and 9 (Article 7 of the UEFA Licensing Regulations for UEFA Women's Champions League) due to national law or for any other reason.
- b. Non-applicability of a minimum requirement concerning the core process defined in Article 11 (Article 10 UEFA) due to national law or for any other reason.
- c. Non-applicability of a minimum assessment procedure defined in Article 12 (Article 11 UEFA) due to national law or for any other reason.
- d. Non-applicability of the three-year rule defined in Article 16 (Article 15 UEFA);
- e. Non-applicability of a certain criterion defined in Club Licensing Criteria (UEFA part II, Chapter 3); and the relevant annexes due to national law or for any other reason.
- f. Extension of the introduction period for the implementation of a criterion or a category of criterion defined in (UEFA part II, Chapter 3).

**II.1.2** Exceptions related to paragraphs a), b), c), e) and f) are granted to FFM and apply to all clubs that are registered with the UEFA member association and apply for a licence to enter the UEFA Women's Champions League.

**II.1.3** Exceptions related to item d) are granted to the individual club that applies for a licence.

### **II.2 Process**

**II.2.1** The UEFA administration or the CFCB acts as the decision-making body on exception requests. UEFA decides on all exceptions related to Annex A.1.1(a), (b), (c), (e) and (f), and the CFCB decides on exception requests related to Annex A.1.1(d).

**II.2.2** An exception request must be in writing, clear and well founded.

**II.2.3** Exception requests related to Annex A.1.1(a), (b), (c), (e) and (f) must be submitted by FFM by the deadline and in the form communicated by UEFA.

**II.2.4** Exception requests related to Annex A.1.1(d) must be submitted by the FFM on behalf of the licence applicant by the deadline and in the form communicated by UEFA. It is the responsibility of the licence applicant/licensee to ensure that the request is complete and accurate.

### **II.2.5**

**II.2.6** The status and situation of football and of the licence applicant within the territory of FFM will be considered when considering an exception. This encompasses, for example:

- a. size of the territory, population, geography, economic background.
- b. size of the UEFA member association (number of clubs, number of registered players and teams, size and quality of the administration of the association, etc.);
- c. level of football (professional, semi-professional or amateur clubs);
- d. status of football as a sport within the territory and its market potential (average attendance, TV market, sponsorship, revenue potential, etc.);
- e. UEFA coefficient (association and its clubs) and FIFA ranking.
- f. stadium ownership situation (club, city/community, etc.) within the association.
- g. support (financial and other) from the national, regional and local authorities, including the national sports ministry.

- h. protection of creditors.
- i. club's legal group structure and reporting perimeter.
- j. club's identity.

II.2.7 A decision related to Annex A.1.1(a), (b), (c), (e) and (f) will be communicated to FFM in writing, stating the reasoning. The licensor must then communicate it to all licence applicants concerned.

II.2.8 A decision related to Annex A.1.1(d) will be communicated to FFM and the requesting club in writing, stating the reasoning.

II.2.9 Appeals can be lodged against final decisions made by the UEFA administration or the CFCB in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions laid down in the UEFA Statutes.

## **ANNEX III - Extraordinary application of the club licensing system**

### **III.1 Principles**

III.1.1 UEFA defines the necessary deadlines and the minimum criteria for the extraordinary application of the club licensing system as specified in Paragraph 15.01 and communicates them to the licensors at the latest by the 31 August of the year preceding the licence season.

III.1.2 FFM must notify UEFA of any extraordinary application requests in writing, stating the name of the club concerned, by the deadline communicated by UEFA.

III.1.3 FFM is responsible for submitting the criteria to the club concerned for its assessment of the extraordinary application request. They must also take immediate action with the club concerned to prepare for the extraordinary application procedure.

III.1.4 The club concerned must provide the necessary documentary proof to FFM that will assess the club against the fixed minimum standards and forward the following documentation in one of UEFA's official languages to UEFA by the deadline communicated by the latter:

- a. Written request for special permission to enter the UEFA Women's Champions League.
- b. Recommendation by FFM based on its assessment (including the dates and names of the persons having assessed the club);
- c. All documentary evidence provided by the club and FFM as requested by UEFA Administration.
- d. Any other documents requested by UEFA Administration during the extraordinary application procedure.

III.1.5 UEFA bases its decision on the documentation received and grants special permission to enter the UEFA Women's Champions League if all the criteria are fulfilled and if the club ultimately qualifies on sporting merit. The decision will be communicated to the licensor (FFM), which must forward it to the club concerned.

III.1.6 If such a club is eliminated on sporting merit during the extraordinary application procedure, FFM has to notify UEFA Administration immediately and the procedure is immediately terminated, without further decision. Such a terminated procedure cannot be restarted at a later stage.

III.1.7 Appeals can be lodged against final decisions made by UEFA Administration in writing before the Court of Arbitration for Sport (CAS) in accordance with the relevant provisions of the UEFA Statutes.

## **ANNEX IV- Disclosure requirements for the financial statements**

### **IV.1 Principles**

IV.1.1 Notwithstanding the requirements of national accounting practice, the International Financial Reporting Standards or the International Financial Reporting Standard for Small and Medium-sized Entities, the financial criteria of these regulations require licence applicants/licensees to present a specific minimum level of financial information to the licensor as set out in Article 57.

IV.1.2 Each component of the financial statements must be identified clearly. The following information must be displayed prominently, and repeated where necessary within the financial statements, for a proper understanding of the information presented:

- a. The name (and legal form), domicile and business address of the reporting entity/entities and any change in that information since the previous annual accounting reference date.
- b. Whether the financial information covers the individual licence applicant/ licensee, a group of entities or some other combination of entities, and a description of the structure and composition of any such group or combination.
- c. The annual accounting reference date and the period covered by the financial information (for both current and comparative information); and
- d. The presentation currency.

IV.1.3 If the annual financial statements are not in compliance with the disclosure requirements set out in Annex IV, then the licence applicant must also submit to the licensor:

- a. supplementary information to meet the disclosure requirements set out in Annex IV;
- b. an assessment report provided by the same auditor that signs the annual financial statements by way of agreed-upon procedures prescribed by the licensor in respect of the completeness and accuracy of the restated financial statements.

### **IV.2 Balance sheet**

IV.2.1 The minimum disclosure requirements for balance sheet items are stated below.

#### **Assets**

- i. Cash and cash equivalents
- ii. Other current assets
- iii. Tangible (fixed)& Intangible assets (other than player registrations)
- iv. Accounts receivable
- v. Other non-current assets
- vi. Total assets (sum of items i to v)

#### **Liabilities**

- vii. Bank and other loans



- viii. Other accounts payable
- ix. Other current liabilities
- x. Other non-current liabilities
- xi. Total liabilities (sum of items vii to x)

### **Equity**

- xii. Total equity

### **E.3 Profit and loss account**

E.3.1 The minimum disclosure requirements for the profit and loss account are stated below.

### **Revenue**

- i. Gate receipts
- ii. Sponsorship and advertising
- iii. Broadcasting rights
- iv. Commercial activities
- v. UEFA solidarity and prize money
- vi. Subsidies, donations, contributions and other grants
- vii. Other operating income
- viii. Total revenue (sum of items i to vii)

### **Expenses**

- ix. Employee benefit expenses
- x. Other operating expenses
- xi. Total operating expenses (excluding player registrations) (sum of items ix to x)
- xii. Net result from player transfers
- xiii. Net non-operating income /(expense) - other
- xiv. Tax income/ (expense)
- xv. Total expenses (sum of items xi to xiv)
- xvi. Profit or loss after tax (xiii less xv)
- xvii. The remaining comprehensive income
- xviii. Total Comprehensive Profit (xvi increased by xvii).

The licensor may request a more disaggregated form and detailed presentation of the above items in the financial statements.

## **ANNEX V- Notion of overdue payables**

### **V.1 Principles**

V.1.1 Payables are considered as overdue if they are not paid according to the contractual or legal terms.

V.1.2 Payables are not considered as overdue, within the meaning of these regulations, if the licence applicant/licensee (i.e. debtor) is able to prove by the applicable deadline, i.e. 31 March in respect of Article 58 , Article 59, Article 60 and Article 61 that:

- a. the relevant amount has been settled, i.e. either paid in full or offset against the creditor's obligations towards the debtor; or
- b. the deadline for payment of the relevant amount has been deferred (referred to as "amounts deferred" in these regulations), i.e. an agreement has been concluded in writing with the creditor to extend the deadline for payment (a creditor not requesting payment of an amount does not constitute an extension of the deadline); or
- c. the relevant amount is subject to a legal claim or open proceedings (referred to as "amounts disputed" in these regulations), meaning:
  - i. the debtor has brought a legal claim which has been deemed admissible by the competent authority under national law or has opened proceedings with the national or international football authorities or relevant arbitration tribunal contesting liability in relation to the overdue payable, knowing that if the decision-making bodies (licensor or CFCB) consider that such claim has been brought or such proceedings have been opened for the sole purpose of avoiding the applicable deadlines set out in these regulations (i.e. in order to buy time), the amount will still be considered as an overdue payable; or
  - ii. the debtor has contested to the competent authority under national law, the national or international football authorities or the relevant arbitration tribunal, a claim which has been brought or proceedings which have been opened against it by a creditor in respect of overdue payables and is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has established reasons for contesting the claim or proceedings which have been opened, knowing that if the decision-making bodies (licensor or CFCB) consider the reasons for contesting the claim or proceedings as manifestly unfounded the amount will still be considered as an overdue payable; or
- d. the settlement of the relevant amount is pending (referred to as "amounts pending" in these regulations), meaning:
  - i. the debtor has requested a competent authority, in writing and in accordance with the applicable law, to extend the deadline for payment of payables to social/tax authorities (as defined by Article 60) and the competent authority has confirmed in writing that this request has been deemed admissible and still pending by 31 March (in respect of Article 83 – No overdue payables to social/tax authorities - enhanced); or
  - ii. the debtor is able to demonstrate to the comfortable satisfaction of the relevant decision-making bodies (licensor or CFCB) that it has taken all reasonable measures to identify and pay the creditor(s) in respect of training compensation and solidarity contributions (as defined in the FIFA Regulations on the Status and Transfer of Players)

## **ANNEX VI- Licensor's assessment procedures**

### **VI.1 Principles**

VI.1.1 FFM defines the assessment procedures, ensuring equal treatment of all clubs applying for a licence. It assesses the documentation submitted by the clubs, considers whether it is appropriate and determines to its comfortable satisfaction whether each criterion has been met and what further information, if any, is needed for each licence to be granted.

VI.1.2 The assessment processes to check compliance with the defined provisions set out in Article 12 comprise specific assessment steps that must be followed by the licensor as set out below.

### **VI.2 Assessment of the auditor's report on the financial statements**

The auditor must be independent as required by the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants.

The auditor is a legal entity and a member of the Institute of Authorized Auditors of the Republic of Macedonia (IORM).

The auditor should not be under measures imposed by the Institute of Certified Auditors and the Council for the Advancement and Supervision of the Audit in the last three years, in the period before the start of the license season.

VI.2.1 In respect of the annual financial statements, FFM must perform the following minimum assessment procedures:

- a. Assess whether the reporting perimeter is appropriate for club licensing purposes.
- b. Assess the information submitted to form a basis for the licensing decision.
- c. Read and consider the annual financial statements and the auditor's report thereon.
- d. Address the consequences of any modifications to the auditor's report (compared to the normal form of unqualified report) and/or deficiencies compared to the minimum disclosure and accounting requirements according to Annex VI.2.2 below.

VI.2.2 Having assessed the reporting perimeter and read the auditor's report on the annual financial statements, FFM must assess these according to the items below:

- a. If the reporting perimeter does not meet the requirements of Article 56, the licence must be refused.
- b. If the auditor's report has an unqualified opinion, without any modification, this provides a satisfactory basis for granting the licence;

- c. If the auditor's report has a disclaimer of opinion or an adverse opinion, the licence must be refused, unless a subsequent audit opinion without disclaimer of opinion or adverse opinion is provided (in relation to another set of financial statements for the same financial year that meet the minimum requirements) and the licensor is satisfied with the subsequent audit opinion;
- d. If the auditor's report has, in respect of going concern, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, the licence must be refused, unless either:
  - i. a subsequent audit opinion without going concern, an emphasis of matter, a key audit matters or qualification is provided, in relation to the same financial year; or
  - ii. additional documentary evidence demonstrating the licence applicant's ability to continue as a going concern until at least the end of the licence season has been provided to, and assessed by, the licensor to its satisfaction.
- e. If the auditor's report has, in respect of a matter other than going concern, an emphasis of matter, a key audit matter or a qualified 'except for' opinion, then the licensor must consider the implications of the modification for club licensing purposes. The licence may be refused unless additional documentary evidence is provided and assessed to the satisfaction of the licensor. The additional evidence that may be requested by the licensor will be dependent on the reason for the modification to the audit report.
- f. If the auditor's report makes a reference to any situation defined in Article 54 the licence must be refused.

VI.2.3 If the licence applicant provides supplementary information and/or restated financial statements, the licensor must additionally assess the auditor's report on the agreed-upon procedures in respect of the supplementary information and/or restated financial statements. The licence may be refused if the auditor's report is not to the satisfaction of the licensor and/or includes reference to errors and/or exceptions found.

### VI.3 Assessment of licensing documentation for no overdue payables

VI.3.1 In respect of the "no overdue payables" criteria to football clubs, employees, and social/tax authorities, the licensor may decide:

- a. to assess itself the information submitted by the licence applicant, in which case it must perform the assessment as set out in Annex VI.3.2; or
- b. to have independent auditors carry out the assessment procedures in accordance with ISRS 4400, in which case the licensor must assess the information submitted by the licence applicant (in particular the payables tables and corresponding supporting documents) and

review the auditor's report. The licensor may carry out any additional assessment it believes necessary, including by extending the sample or requesting additional documentary evidence from the licence applicant.

VI.3.2 Notwithstanding whether the assessment is carried out by the licensor or an independent auditor in respect of the “no overdue payables” criteria to football clubs, employees and social/tax authorities, the following minimum procedures must be performed and described in the licensors or auditor's report:

- a. Obtain the payables tables as of 31 March submitted by the licence applicant in respect of obligations due to be paid by 28 February (i.e. the transfers table, the employee table, the social/tax table and corresponding supporting documents);
- b. Perform the necessary steps (including determination of the sample size) to assess the completeness and accuracy of the reported balances and issue a conclusion about each of the procedures performed.
- c. Check the completeness of any overdue balance reported by the licence applicant as at 28 February.
- d. Check the settlement of any overdue payables between 28 February and 31 March; and
- e. Identify any overdue balance as at 31 March.

VI.3.3 In respect of the “no overdue payables” criterion in respect of UEFA and the licensor, the licensor must perform, as a minimum, the following assessment procedures:

- a. Review any information received from UEFA with regard to pending overdue amounts owed by the licensor's affiliated clubs and check the settlement of any overdue balance between 28 February and 31 March; and
- b. Carry out any additional assessment and request any additional documentary evidence from the licence applicant it believes necessary.

#### VI.4 Assessment of the written representation prior to the licensing decision

VI.4.1 In respect of the written representation, the licensor must read and consider the impact of any significant change that has occurred in relation to the club licensing criteria.

VI.4.2 FFM must also read and consider the information in respect of any event or condition of major economic importance, in combination with the financial statements and any additional documentary evidence provided by the licence applicant. FFM may decide to have this assessment carried out by an auditor.

VI.4.3 FFM must assess the club's ability to continue as a going concern until at least the end of the licence season. The licence must be refused if, based on the financial information that the licensor has assessed, in the licensor's judgement, the licence applicant may not be able to continue as a going concern until at least the end of the licence season.

VI.4.4 If the licence applicant (or the registered member which has a contractual relationship with the licence applicant within the meaning of Article 15) or any parent company of the licence applicant included in the reporting perimeter is/was seeking protection or has received protection from its creditors pursuant to laws or regulations within the 12 months preceding the licence season or is receiving protection at the time of the assessment then the licence

must be refused. For the avoidance of doubt the licence must also be refused even if the concerned entity is no longer receiving protection from its creditors at the moment the licensing decision is taken.

## **Annex VII- Catalog of sanctions/Procedure**

1. In accordance with the principles of the disciplinary procedure established in the FFM Disciplinary Regulations, disciplinary regulations are established for the licensing system for clubs to participate in club competitions organized by UEFA.

The disciplinary regulations from point 1 refer to:

- License applicants/License holders and the responsible natural persons employed by the license applicant who will violate the regulations for club licensing prescribed in this Regulations.
- The competent legal bodies that initiate and lead disciplinary procedures.
- Disciplinary procedure and disciplinary measures (sanctions).

2. Natural persons or applicants/license holders who, in the licensing procedure for participation in club competitions organized by UEFA, will submit to the club licensing bodies, a forged document or incorrect information that may be relevant for making a decision, or violate any of the criteria established in articles from article 25 to article 32, article 35, article 37, article 42 and from article 45 to article 49 and paragraph 22.02 of this Regulations may be punished:

### **A) Natural Person:**

- Warning
- Fine
- Prohibition for performing duties in a football organization for a period of 6 months to 2 years;
- Exclusion from a football organization

### **B) License Applicant/License Holder**

- Warning
- Fine
- Revocation of issued UEFA license
- Prohibition to participate in club licensing procedures, i.e. prohibition to submit an application for a UEFA license for a period of 1 to 3 years.

4. The degree of the sanction is decided according to the gravity of the offense.

5. Disciplinary proceedings may be initiated based on a report by the ML, the Chairman of the Club Licensing Committee, or the Chairman of the Club Licensing Complaints Committee.

6. The disciplinary procedure is conducted in the first degree by the Disciplinary Committee of the FFM, and in the second degree by the Appeals Committee of the FFM.

7. The decision of the second-level authority – FFM Appeals Committee is final.

8. The disciplinary procedure is urgent.

9. The Disciplinary Committee must make a decision within 7 (seven) days from the day of submission of the application.

10. An appeal against the decision of the first instance authority (FFM disciplinary committee) is submitted within 3 (three) days from the day of delivery of the decision.

11. An appeal can be filed by the person who was imposed a sanction.
12. The complaint is submitted to the Complaints Committee, through the Disciplinary Committee.
13. The Appeals Committee makes a decision within 7 (seven) days from the day of the submitted appeal.
14. The procedural and other rules established in the Disciplinary Rules of the FFM are applied to the procedure from this Annex.