

THE FA CUP, TROPHY, VASE & YOUTH CUP
SEASON 2011-2012
GUIDANCE NOTES

FA CUP RULE AMENDMENTS

Rule 10 (b)

The half-time interval shall be **15 minutes**.

Rule 14 (f)

In the **Semi Final** and Final, the participating Clubs will be required to wear sleeve badges branded with The FA Cup Logo unless this is precluded by an agreement with a shirt sponsor who is a competitor of **the main FA Cup sponsor**.

Rule 15 (b)(i)

Each Club must provide a list of names of players taking part in the game (including the names of the substitutes) **(the "Official Team Sheet")** to the Referee and a representative of their opponents in the presence of the Referee **75 minutes before kick-off for the Semi Final and Final**, 60 minutes before kick-off in all other rounds in the Competition Proper and any televised matches in the Qualifying Competition and 45 minutes before kick-off for all other matches in the Qualifying Competition. Any Club failing to do so will be liable to be fined by the Professional Game Board a sum not exceeding £100.

Rule 15 (j)

For all rounds other than the Final, a player recalled, to his original Club from temporary (loan) transfer, in accordance with the terms of the loan agreement, may **only** represent his original Club **if any such recall has been received and accepted by 12noon on the Friday prior to the date fixed for playing the Round**. A player on temporary (loan) transfer is eligible to compete if transferred **permanently** by the lending Club to the loaning Club after the date and time for player qualification for a round but must have been eligible to play in the original tie. **The Association will not give permission for players on loan or work experience to play against the lending Club**.

Rule 20 (c)

In the Competition Proper immediately after the draw is known, the Club playing at Home shall decide on the prices of admission, subject to a minimum price of £10.00 for all spectators other than concessions. The Away Club's spectators can only be charged more than the Home Club's spectators if mutually agreed by both Clubs.

FA TROPHY RULE AMENDMENTS

Rule 10 (b)

The half-time interval shall be **15 minutes**.

Rule 15 (a)

Each Club must provide a list of names of players taking part in the game (including the names of the substitutes) **(the "Official Team Sheet")** to the Referee and a representative of their opponents in the presence of the Referee **75 minutes before kick-off for the Final, 60 minutes before kick-off in any televised matches** and 45 minutes before kick-off for all other matches. Any Club failing to do so will be liable to be fined by the National Game Board a sum not exceeding £100.

Rule 15 (h)

A player recalled, to his original Club from temporary (loan) transfer, in accordance with the terms of the loan agreement, may **only** represent his original Club **if any such recall has been received and accepted by 12noon on the Friday prior to the date fixed for playing the Round**. A player on temporary (loan) transfer is eligible to compete if transferred **permanently** by the lending Club to the loaning Club after the date and time for player qualification for a round but must have been eligible to play in the original tie. **The Association will not give permission for players on loan or work experience to play against the lending Club**.

FA VASE RULE AMENDMENTS

Rule 10 (b)

The half-time interval shall be **15 minutes**

Rule 15 (a)

Each Club must provide a list of names of players taking part in the game (including the names of the substitutes) to the Referee and a representative of their opponents in the presence of the Referee at least 45 minutes in matches prior to the Final, and **75** minutes in the Final, before the time of kick-off, (the "Official Team Sheet"). Any Club failing to do so will be liable to be fined by the National Game Board a sum not exceeding £100.

Rule 15 (g)(ii)

In order to be eligible to play in the Semi-Final 1st or 2nd legs, the players must have been correctly registered by 12 noon on the Friday previous to the date fixed for playing the **Sixth Round Proper**. In order to be eligible to play in The Final, the players must have been correctly registered and eligible for the **Sixth Round Proper**

Rule 15 (h)

For all rounds other than the Final, a player recalled, to his original Club from temporary (loan) transfer, in accordance with the terms of the loan agreement, may **only** represent his original Club **if any such recall has been received and accepted by 12noon on the Friday prior to the date fixed for playing the Round.**

FA YOUTH CUP RULE AMENDMENTS

Rule 10 (b)

The half-time interval shall be **15** minutes.

Rule 15 (h)

For all rounds other than the Final, a player recalled, to his original Club from temporary (loan) transfer, in accordance with the terms of the loan agreement, may **only** represent his original Club **if any such recall has been received and accepted by 12noon on the day prior to the date fixed for playing the match.**

A player on temporary (loan) transfer is eligible to compete if transferred **permanently** by the lending Club to the loaning Club after the date and time for player qualification for a match but must have been eligible to play in the original tie. **The Association will not give permission for players on loan or work experience to play against the lending Club.**

Rule 28 (b)

In addition to the Cup, The Association shall present **25** medals to playing staff and officials of both Clubs in the Final. When a player taking part is ordered to leave the field of play for misconduct, the medal to which he may be entitled may be withheld at the discretion of the Council.

ADMISSION CHARGES

Immediately upon receipt of the draw, clubs must liaise to agree the prices of admission for the tie, including a possible replay. Once admission prices are agreed, they must be confirmed in writing to avoid any dispute which may arise after ties have been played. Increased admission prices for visiting supporters can only be fixed if both clubs are in agreement. Home clubs must include all details of admission prices agreed on the Match Arrangement Form, especially if prices are different for both clubs.

ARTIFICIAL PITCHES

No ties can be played on artificial pitches in **The FA Cup**. This WILL be permitted in The FA Trophy, Vase and in ties prior to the First Round Proper in The FA Youth Cup provided that the artificial turf meets the relevant criteria and permission was given by The Association prior to the start of the Competition. Rule 13(a) of the various competitions provides details of such regulations concerning artificial pitches.

DIRECTORY

It is essential that The FA Competitions Department is kept fully informed of any change of address or new secretary as soon as they become known. Failure to notify this office may result in correspondence going astray.

ENTRY FORMS FOR 2011-2012

Application forms and details on how to enter will be available on www.TheFA.com at the end of February 2012. Closing dates and entry fees are as follows:

Competition	Date	Fee
The FA Cup	1 April 2012	£75*
The FA Trophy	1 April 2012	£50*
The FA Vase	1 April 2012	£50*
The FA Youth Cup	1 April 2012	£40*

* *subject to alteration*

FORMS

The following forms are only available from www.thefa.com via 'The FA Cup & Competitions' tab and then under 'Competition Administration'. **All forms are now in an editable pdf format and can be completed online.**

Match Report Form – **DO NOT POST**

Each club must return a copy to The FA to be received within six days of the match. Goal scorers and goal times together with details of the substitutes used must be inserted. **PLEASE FAX TO 0844 980 0611 or EMAIL COMPETITION.RESULTS@THEFA.COM – DO NOT POST**

Statement of Receipts and Payments Form – **DO NOT POST**

Clubs drawn at HOME must return a copy to The FA, and a copy to opponents, with any share of the gate receipts or travelling expenses to be received within 14 days of the match. **PLEASE FAX TO 0844 980 0611 or EMAIL COMPETITION.RESULTS@THEFA.COM – DO NOT POST.**

Analysis of Ticket Sales and Paid Admissions Form – **DO NOT POST**

Clubs drawn at HOME must return a copy to The FA, and a copy to opponents to be received with the Statement of Receipts & Payments form within 14 days of the match. This form should ONLY be used for FA Cup and Trophy ties. **PLEASE FAX TO 0844 980 0611 or EMAIL COMPETITION.RESULTS@THEFA.COM – DO NOT POST.**

Match Arrangement Form – **DO NOT POST**

Clubs drawn at HOME are responsible for completing this form and must return a copy to The FA and a copy to opponents within seven days of receipt of each draw. **PLEASE FAX TO 0844 980 0611 or EMAIL COMPETITION.RESULTS@THEFA.COM – DO NOT POST.**

Assessment of Referees Report Form – **DO NOT POST**

Each Club must use the Match Official Administration System to submit reports on the referee. Details will be distributed from our Refereeing department in due course.

Team Sheet

Clubs must hand copies of the list of names of players taking part in the game (including the names of the seven (*five in other FA Competitions*) nominated substitutes) to the Referee and a representative of their opponents in the presence of the Referee at least 45 minutes (60 minutes in Cup Proper) before the advertised time of kick-off. Any club failing to carry out these provisions will be FINED A SUM NOT EXCEEDING £100. Please note that the Team Sheet must now include all the names of the Team Officials seated on the bench.

GATE RECEIPTS

The gate receipts must be divided after the match and a full statement made within 14 days to opponents and The FA. Visiting clubs not receiving a statement and their share of the receipts or travelling expenses after the required time should make immediate contact with their opponents and if no response is received, this office should then be contacted in writing seeking The Association's help. Match Day programmes should only be included in the admission price if the proceeds are divided equally. In all four competitions any loss will be shared by both clubs and should be divided as follows: The visiting club to receive their travelling expenses less their half share of the loss. Clubs have been excluded from these competitions for failing to effect financial settlement with opponents.

GROUNDS - NEW

Those clubs in the process of moving to new grounds in the summer months should keep this office fully informed and also the Parent County Association who will be asked by The FA to inspect any new grounds. Therefore, any club moving to a new ground should contact this office for a new set of entry forms for the necessary details of the ground and facilities that will be made available. Clubs will only be allowed to play FA Competition fixtures on new grounds after approval has been received from their County Association. Clubs unable to use their own grounds due to pitch problems or building alterations which extend into the start of the season should also keep this office fully informed, as ties may have to be switched to another ground.

GROUND SHARING

Clubs with ground sharing agreements must arrange for ties to be played on Friday, Saturday or Sunday. If a clash of fixtures occurs with the sharing club, if for any reason a tie is unable to be played on the ground of the first drawn club on a Saturday, the tie must be played on either the day before, i.e. on Friday, or the day after, i.e. on Sunday on the ground of the first drawn club. If clubs are unable to agree on the date, then it will be played on the Sunday, unless the Council decides otherwise. The decision of the Council shall be final and binding. The FA must be kept fully informed of all arrangements concerning a clash of fixtures in FA Competitions.

INTERNATIONAL CLEARANCE CERTIFICATE

Club secretaries must ensure that all players joining their clubs from abroad have the necessary International Transfer Certificate to enable them to play. Any club playing in an FA Competition fixture found to have played a player without this essential International Clearance will be treated severely by the Committee responsible and could be removed from the competition or incur a heavy fine. The term abroad includes Wales, Scotland, Northern Ireland and the Republic of Ireland. An International Transfer Certificate takes precedence over a player's registration. Therefore, this is also required by **12 noon on the Friday** previous to the date fixed for playing the Round for the player's registration to be valid. **To avoid playing non-contract players that may not have received their International Transfer Certificate (ITC) after playing abroad (inc Scotland), Wales, Northern Ireland & Republic of Ireland) Clubs are advised to e-mail details of players to registrations@TheFA.com for checks to be made.**

LOAN PLAYERS

The FA Cup, Trophy and Youth Cup

A player on a temporary (loan) transfer is ineligible to compete unless permission to do so is given by the lending club in writing and a copy is received by The Association, by **12 noon on the Friday prior to the date fixed for playing the Round** in the Cup and Trophy, or by **12 noon on the day previous to the date fixed for playing the match** in the Youth Cup. Any permissions **MUST** clearly state that the player has approval to play in the specific competition. **There must be no break in the dates of registration as the registration must be continuous.**

The FA Vase

A player on a temporary (loan) transfer including a Trainee, Scholarship player or Work Experience is **INELIGIBLE** to play in the Competition.

MATCH DATES

The FA Cup, Trophy and Vase

All ties must be played on the dates previously notified. The only ties that may be moved to the following Sunday will be those ties involving clubs sharing grounds, involving police requests or to avoid other nearby matches.

Clubs with Shared Cricket/Rugby Facilities

If drawn at home, clubs must play either at home on the Friday evening or on Sunday or switch to play on an alternative ground that meets with The FA's approval or switch to opponents ground.

List of Clubs Ground Sharing *Clubs in italic not in FA Competitions*

Ground Owners

AFC Wimbledon
AFC Wulfrunians
Alvechurch

Sharing Club

Kingstonian
AFC Wombourne United
Cadbury Athletic

Amersham Town
Ashford Town (Middx)
Ashton Town
Aveley
Barton Rovers
Beaconsfield SYCOB
Bedfont Town
Bethnal Green United
Boldmere St Michaels
Bracknell Town
Bradford (Park Avenue)
Brentwood Town
Bridlington Town
Bromley
Broxbourne Borough V&E
Buckingham Athletic
Bury Town
Bury
Bustleholme
Calverton MW
Cambridge United
Cheltenham Town
Cheshunt
Cobham
Colney Heath
Daventry Town
Dorking
Dudley Sports
Dudley Town
Dulwich Hamlet
Dunstable Town
East Thurrock United
Enfield 1893
Featherstone RFL (Rugby)
Godalming Town
Goodrich
Gornal Athletic
Haringey Borough
Hatfield Town
Hertford Town
Histon
Holmesdale
Horsham YMCA
Ilford
Leek Town
Leighton Town
London APSA
Loughborough Dynamo
Merstham
Newport County
North Leigh
Northwich Victoria
Ossett Town
Oxford City
Paulton Rovers
Pilkington XXX
Potters Bar Town
Prescot Cables
Redbridge
Shawbury United
Shirebrook Town
Sittingbourne
Skelmersdale United
Tokyngton Manor
Staines Lammas
St Helens Town
Romford
Crawley Green
Slough Town
Feltham
Sporting Bengal United
Castle Vale
Wokingham & Emmbrook
Albion Sports
Mountnessing
Scarborough Athletic
Cray Wanderers
London Lions
Buckingham Town
Team Bury
FC United Of Manchester
Lye Town
Notts Police
CRC
Gloucester City
Enfield Town (temporary)
Mole Valley SCR
St Peters
Daventry United
Bookham
Greenhill
Team Dudley
Fisher
AFC Dunstable
Grays Athletic
Goffs Oak
Brodsworth - TBC
Badshot Lea
Warstones Wanderers
Wrens Nest
Haringey & Waltham Development
Codicote
AFC Hertford
Cambridge University Press
Greenwich Borough
Horsham
Waltham Forest
Leek CSOB
Aylesbury United
Canning Town
Loughborough University
Epsom & Ewell
Llanwern (Welsh Football League)
Old Woodstock Town
Northwich Villa
Wakefield
Oxford City Nomads
Purnell Sports
Earlswood Town
Hadley
AFC Liverpool
Barkingside
Wem Town
Worksop Town (Youth Cup only)
Maidstone United
Burscough

Sporting Khalsa
Stourbridge
Sutton Coldfield Town
Taunton Town
Tilbury
Tipton Town
Tividale
Tunbridge Wells
United Services of Portsmouth
VCD Athletic
Waltham Abbey
Ware
Wednesfield
Wembley
Whyteleafe
Wigan Robin Park
Winsford United
Winterbourne United
Wolverhampton Casuals
Wootton Blue Cross
Worksop Parramore

Willenhall Town
Causeway United
Romulus
Taunton Blackbrook
Hutton
Bustleholme
Black County Rangers
Maidstone United (Youth Cup only)
Royal Navy
Erith & Dartford Town
Eton Manor
Wodson Park
Wolverhampton Sporting Community
Hendon
Warlingham
Wigan Athletic Reserves
Sandbach United
Roman Glass St George
Trysull
Eastcotts
Worksop Town

Other Sports

AFC Emley
AFC Hornchurch
Chelmsford City
Christchurch
Darlington RA
Downham Town
FC Halifax Town
Brodsworth
Hallam
Highworth Town
Hook Norton
Huddersfield Town
Irchester United
Lingfield
Lymington Town
Newcastle Town
Newport County
Notts County
Pickering Town
Potton United
Reading
Rochdale
Saffron Dynamo
Sheffield United
Shrewton United
Sidley United
St Margaretsbury
Stockport County
Stocksbridge Park Steels
Stourbridge
Swansea City
United Services of Portsmouth
Walsham Le Willows
Walton & Hersham
Watford
Wellington AFC (Somerset)
Wrexham
Wycombe Wanderers

Cricket
Athletics
Athletics
Cricket
Cricket
Cricket
Halifax (Rugby)
Featherstone RFL (Rugby)
Cricket
Cricket
Cricket
Huddersfield Giants (Rugby)
Cricket
Cricket
Cricket
Cycling
Athletics
Nottingham (Rugby)
Cricket
Cricket
London Irish (Rugby)
Rochdale Hornets (Rugby)
Cricket
Sheffield Eagles (Rugby)
Cricket
Cricket
Cricket
Sale Sharks (Rugby)
Cricket
Cricket
Ospreys (Rugby)
Athletics
Cricket
Athletics
Saracens (Rugby)
Cricket
Crusaders (Rugby)
London Wasps (Rugby)

Playing on 3G pitch

YOUTH CUP

When match arrangements have been completed, the HOME club must inform this office of the date and kick-off time within SEVEN days of receipt of the draw. There are NO replays in The FA Youth Cup. If a match is level at the end of 90 minutes, extra time of 15 minutes each way must be played. If the scores are still level at the end of extra time, kicks from the penalty mark shall be taken to decide the winner. Ties in the Qualifying Competition must be played in set weeks as notified for each round and in the Competition Proper ties need to be played by the closing dates as notified for each round. Saturday or Sunday dates will only be accepted if both clubs are in agreement and if each club's League give approval for League fixtures to be re-arranged. If problems are experienced in fixing a date to avoid 1st XI fixtures then please contact this office. Please remember that FA Youth Cup ties take priority over all other fixtures except Home 1st XI fixtures. Clubs allowed by the Youth Committee to play home ties on alternative grounds up to and including the 5th Round Proper are as follows:

Club	Alternative Venue
Arsenal	Barnet
Birmingham City	Solihull Moors
Charlton Athletic	Welling United
Chelsea	Staines Town
Everton	Halton Stadium, Widnes
Fulham	Motspur Park – to be confirmed
Hull City	North Ferriby United or Winterton Rangers
Kingstonian	Banstead Athletic
Maidstone United	Tunbridge Wells
Manchester City	Hyde
Manchester United	Altrincham
Middlesbrough	Billingham Synthonia
Oxford United	Oxford City
Stoke City	Nantwich Town
Sunderland	Eppleton CW
Swansea City	St Helens
Tottenham Hotspur	Leyton Orient
Wigan Athletic	Robin Park Arena

MATCH OFFICIALS

Details of Match Officials appointed to ties will be notified to clubs by the Refereeing Department as soon as possible after the draw.

NAME CHANGES

Former name	New name
Brodsworth Welfare	Brodsworth
Filton Town	Bristol Academy
Hamble ASSC	GE Hamble
Heath Town Rangers	Wolverhampton Sporting Community
Mauritius Sports Association	Haringey & Waltham Development
Norton Sports	Woodstock Sports
Pershore Town	Pershore Town 88
Ryton	Ryton & Crawcrook Albion
Stokesley	Stokesley SC

NOTIFICATION OF DRAWS

Details of draws will be available as soon as possible on TheFA.com under 'The FA Cup & Competitions' pillar. Most draws are due to be held on Mondays following each Round and should be available after 1.00pm.

PITCH DIMENSIONS

Any club whose pitch is found to be not of the required dimensions will be reported to the relevant Competition Committee for appropriate action to be taken. The playing surface should be prepared and maintained to a reasonable standard. No club shall alter the dimensions of its pitch during the season from those previously indicated on the entry form.

PLAYERS

The FA Cup, Trophy & Vase

In all Rounds a player must have been a registered member of his club by **12 noon on the Friday** previous to the date fixed for playing the Round. In the case of postponed, drawn or replayed matches only those players who were eligible at the time fixed for playing the Round shall be allowed to play. A registered member is one who has either, in the case of a player under written contract, registered with The Association or, in the case of a player without a written contract, registered with a League in which his club competes in the current season. All such registrations must have been received and accepted by the Leagues and/or Association by **12 noon on the day** previous to the date fixed for playing the Round.

The FA Youth Cup

In all Rounds a player must have been registered by **12 noon on the day** previous to the date fixed for playing the match. Only those players are eligible to take part who have reached the age of 15 years by midnight on 31 August of the current season and not reached the age of 18 years as at midnight on 31 August of the current season. (For Season 2011-12 a player must have been born on or after 1 September 1993 and before 1 September 1996).

POSTPONEMENTS (not Cup - Competition Proper)

Postponed Cup and Trophy ties must be played on or before the following Thursday. Vase ties must be played on or before the following Thursday (Saturday in 3rd/4th/5th & 6th Rounds Proper). Youth Cup ties must be played as soon as possible, but within eight days.

PRESS COVERAGE

To increase the coverage of results in the National and Provincial Press, please would secretaries of clubs drawn at Home telephone the result of their match to the Press Association before 5.30pm on Saturdays and 10pm in midweek. The Press Association telephone number is 0870 1240149.

PROGRAMMES/TEAMSHEETS

All clubs playing in FA Competitions are now required to produce a match day programme for FA fixtures. It would be appreciated if club secretaries would send a copy of the match day programme to The FA when involved in an FA Competition fixture.

REPLAY ARRANGEMENTS (not including FA Cup Competition Proper)

All Cup, Trophy and Vase replays must be played on or before the following Thursday. If no agreement is reached then the date fixed must be Thursday. Vase replays from the Third Round onwards must be played on or before the following Saturday. As soon as draws are published, secretaries of clubs drawn at HOME must communicate with their opponents and agree upon a day and time when a replay will take place. The Competitions Department must be notified of the decision by completing the appropriate form and returning it to this office within SEVEN DAYS of the actual draw. It will not be possible to alter the date once the details have been submitted by the Home club to this office. **Clubs failing to notify this office of possible replay details within the seven days will be LIABLE FOR A FINE.**

The FA Cup - Competition Proper

When a first match has resulted in a draw, it must be replayed on the second Wednesday following the original match. Extra Time of 30 minutes will be played in Replays if the score is level after 90 minutes. If the score is still level at the end of extra time, the winner will be determined by the taking of kicks from the penalty mark.

RESULTS

Other than sending match results by the form provided, HOME club secretaries must also telephone match results and attendances to The FA as soon as possible after ties as follows:

For Saturday/Sunday ties between 4.45pm and 5.15pm or within 30 minutes after ties have ended.

For midweek evening ties between 9.15pm and 9.45pm or within 30 minutes after ties have ended.

All results are processed almost as soon as they are phoned in, so please do not delay until later in the evening. When leaving messages ONLY state the MATCH NUMBER, HOME TEAM SCORE, AWAY TEAM SCORE and if drawn, confirm the REPLAY DATE. DO NOT give goal scorers, name of competition etc. Details of postponements should also be given with re-arranged dates. **THE FA RESULTS NUMBER IS 0870 1600566.**

STATEMENT OF RECEIPTS & PAYMENTS AND ANALYSIS OF TICKET SALES & PAID ADMISSIONS

A completed Analysis of Ticket Sales and Paid Admissions ("the Analysis") must accompany the Statement for each match in The FA Cup and Trophy ("the competitions"). The Analysis details the match receipts from

ticket sales and cash admissions, treatment of executive packages and complimentary tickets. The prime purpose of the Statement is to provide clarity and transparency in the reporting of match receipts and expenses in the competitions. These explanatory notes are to assist clubs in the completion of the Statement and the Analysis and should be read in conjunction with the rules of the competitions.

A statement and analysis form must be completed by the Home club and signed by a director, football club secretary or authorised club signatory (as advised to The Association) in respect of each match played in these competitions. A copy of the Statement and Analysis should be submitted to the Visiting club and The Association in accordance with the provisions set out in the rules of the competitions.

The total number of ticket sales at each price is to be entered on the Analysis. Additional Analysis sheets should be completed and signed where necessary. The Analysis must be completed for all matches in the competitions. Any shortfalls in the receipts are to be borne by the Home club and are not to be shared. The actual number of sales and paid admissions is to be totalled and recorded on the Analysis at Box [A]. The total receipts for all price categories is to be recorded at Box [V].

Season tickets

In accordance with Rule 20(c)(iv) of The FA Cup each club participating in the competition is to advise The Association in writing **by 31 August** in the year of the competition whether their season tickets entitle the holder to attend FA Cup matches. The letter is to be signed by a director, football club secretary or authorised club signatory. In addition those clubs that may include admission to competition matches within the cost of their season tickets are also to advise The Association of the total value (including VAT) and the number of their season tickets sales for that season. The number of matches that the season ticket entitles the holder to attend for all competitions (league and all cup competitions) should also be provided.

Those clubs that include admission to competition matches within the cost of their season tickets are to include on the Analysis at Box [B] the total number of season ticket holders entitled to attend the match in the competition. Included within receipts at Box [W] is the total value of season tickets sales (including VAT) divided by the maximum number of matches the season ticket holder is entitled to attend during the season for all first team competitions.

For example, a club has season ticket sales entitling the holders to attend an FA Cup match of 20,000 in number and £5.2m in value. The holders are entitled to attend 23 league matches and three other matches, including the match in The FA Cup. The number of season ticket sales to be included at Box [B] on the analysis is 20,000. The amount to be included in match receipts at Box [W] on the Analysis is £200,000 (ie £5.2m divided by 26 matches). An equivalent calculation should be used where a club has season ticket sales entitling the holders to attend matches in The Trophy.

Executive packages, hospitality, sponsorship or advertising (Rule 20(c))

Where a Home club issues tickets (matchday or season) as part of an executive package, hospitality, sponsorship or advertising agreement the highest price payable for the appropriate category of spectator (e.g. adult, concession) for an admission only ticket for the relevant area of the ground is to be included in the gate receipts for the match. For each ticket sold as part of a matchday hospitality package the number sold for each package should be entered on the Analysis and included in receipts at the highest price payable for that area of the ground. The total number of all executive packages for the match should be entered at Box [C] on the Analysis and value at Box [X].

Complimentary tickets (Rule 20(a))

A definition of complimentary tickets and the allowances for each match are set out in the rules of the competitions (Rule 20(a)). The total number of complimentary tickets issued for the match is to be recorded on the Analysis at Box [D]. The allowance of complimentary tickets per the competition rules for the match should be included on the Analysis at Box [E]. Any excess of complimentary tickets issued over those allowed per competition rules (i.e. [D] less [E]) is to be included at Box [F] on the Analysis. The excess number of complimentary tickets issued over those permitted in the competition rules (Box [F]) must be separately reported on the Analysis at their sales prices. The total sales value of the excess complimentary tickets is to be included at Box [Y] of the Analysis.

Total maximum attendance/receipts

	Box		Box
Actual ticket sales	[A]	Actual ticket sales	[V]
Season tickets sold	[B]	Season tickets sold	[W]
Executive packages	[C]	Executive packages	[X]
Complimentary tickets issued	[D]	Excess Complimentary tickets	[Y]

Total maximum attendance [G]

Total maximum receipts [Z]

Tickets sold not used

Those tickets sold or issued and but were not used at the match are to be included on the Analysis at Box [H].

Total attendance and receipts

The total attendance to be reported at Box [I] on the Analysis is the total ticket sales and paid admissions (Box [G]) less those tickets sold/issued but not used (Box [H]). This figure is also to be reported on the Statement. The actual receipts are to be recorded at Box [Z] on the Analysis and on the Statement. A director, football club secretary or authorised club signatory of the home club must sign the Analysis.

Distribution of tickets

The Visiting club shall be responsible for the payment of all tickets asked for and allotted, unless otherwise agreed between the Clubs in writing with a copy sent to The Association. All questions in dispute shall immediately be referred to The Association for resolution by the Council (Rule 21(a)(iv)). The visiting club must settle with the home club for sales of tickets on or before the day of the match (Rule 21(a)(v)). Any tickets not sold by the visiting club must be returned to the home club with their statement of ticket sales (Rule 21(a)(vi)).

RECORDS TO BE RETAINED

The Home club must maintain proper accounting systems and documentation for the control and recording of match receipts in the competitions. A clear audit trail must be available from the documentation to the entries recorded on the Statement of Receipts and Payments Form and Analysis of Ticket Sales and Cash Admissions. For each match hosted in the competitions it is the responsibility of the football secretary of the Home club to retain the following documentation (“the documentation”) in accordance with Rule 26:

- (i) a copy of the signed Statement and Analysis.
- (ii) a printout of the sales of advanced tickets from a computerised ticketing system (if operated).
- (iii) a reconciliation of receipts for each cash turnstile (i.e. number admitted at the appropriate price = actual receipts). The reconciliation to be prepared by the turnstile operator and verified by a senior steward/officer of the club.
- (iv) a copy of the reconciliation of tickets sold by the away club.
- (v) a schedule of amounts banked for the match in respect of ticket sales and cash admissions.
- (vi) a comparison of the numbers entering the ground via cash or ticket turnstiles to the numbers admitted according to the computerised safety records (if installed).
- (vii) a copy of the computerised safety records at the end of the game showing the numbers admitted by each turnstile (if installed).
- (viii) a schedule of the numbers admitted to parts of the stadium that do not pass through a turnstile (e.g. lounges and executive boxes).
- (ix) a list of complimentary tickets issued.
- (x) copies of supporting documentation (e.g. invoices, wage payments to gatemen etc) for payments recorded as a deduction on the gate statement.

Clubs that operate an electronic access system (e.g. swipe cards) to gain access to the ground rather than a ticketing system, must retain records that confirm the number of people that gained access at each entry point to the stadium. The football club secretary is responsible for maintaining a file of the documentation for each season. The documentation for each match should be available for The Association and Visiting club to review on request as set out at Rules 20 (d), (e), (f) and (g) of the competitions. The documentation should be retained for the period required by statute and HM Customs and Excise. Clubs should seek the advice of The Association in connection with the period for which the documentation should be retained.