

**THE FA CUP, TROPHY, VASE & YOUTH CUP
SEASON 2012-2013
GUIDANCE NOTES**

FA CUP RULE AMENDMENTS

Rule 5(a)

Participation in the Competition shall be open to **all Clubs competing in The Premier League, The Football League and in Steps 1-6 of The FA National League System subject to the ground conforming to the requirements of Competition Rule 13.**

Rule 5(f)

If any Club **or Parent Undertaking (as defined at Section 1162 Companies Act 2006)** of that Club when applying to enter the Competition, or at any time during the course of the Competition becomes subject to any of the following insolvency events:

- (i) **enters into a Company Voluntary Arrangement pursuant to Part 1 of the Insolvency Act 1986 (“the 1986 Act”) or a compromise or arrangement with its creditors under Part 26 of the Companies Act 2006 or any compromise agreement with its creditors as a whole; or**
- (ii) **lodges a Notice of Intention to Appoint an Administrator or Notice of Appointment of an Administrator at the Court in accordance with paragraph 26 or paragraph 29 of Schedule B1 to the 1986 Act, an application to the Court for an Administration Order under paragraph 12 of Schedule B1 to the 1986 Act or where an Administrator is appointed or an Administration Order is made in respect of it (“Administrator” and “Administration Order” having the meanings attributed to them respectively by paragraphs 1 and 10 of Schedule B1 to the 1986 Act); or**
- (iii) **an Administrative Receiver (as defined by section 251 of the 1986 Act), a Law of Property Act Receiver (appointed under section 109 of the Law of Property Act 1925) or any Receiver appointed by the Court under the Supreme Court Act 1981 or any other Receiver is appointed over any assets which, in the opinion of the Board, are material to the Club’s ability to fulfil its obligations as a member of the League; or**
- (iv) **shareholders pass a resolution pursuant to section 84(1) of the 1986 Act to voluntarily wind up; or**
- (v) **a meeting of creditors is convened pursuant to section 95 or section 98 of the 1986 Act; or**
- (vi) **a winding up order is made by the Court under section 122 of the 1986 Act or a provisional liquidator is appointed under section 135 of the 1986 Act; or**
- (vii) **ceases or forms an intention to cease wholly or substantially to carry on business save for the purpose of reconstruction or amalgamation or otherwise in accordance with a scheme of proposals which have previously been submitted to and approved in writing by its Board; or**
- (viii) **being subject to any insolvency regime in any jurisdiction outside England and Wales which is analogous with the insolvency regimes detailed in (i) to (vii) above;**

that Club must notify the National Game Board immediately in writing. The National Game Board will (at its absolute discretion) then decide whether to accept the application and/or allow that Club to continue to compete in the Competition and may set any terms and conditions in relation to that Club’s ongoing participation in the Competition.

Rule 13(a)

“ Clubs outside of The Premier League and Football League must have a National Ground Grade which conforms to a Category “G” Grade (appropriate to Step 6) or higher as at 31 March of the current season as contained in Appendix 1 (The minimum grade will be raised to ‘F’ Grade (appropriate to Step 5) for season 2015-16)

A Club must have regular use of an enclosed ground **where all home First Team League matches are played**, where a charge for admission must be made and the attendance must be taken in all matches in the Competition.

Rule 25

A Club shall not be entitled to prize money, broadcasting fees or pool payments if: (i) **that Club** has not met all of its financial obligations to an opposing Club in accordance with these Rules; **or** (ii) **that Club or its Parent Undertaking** is subject to an Insolvency Event, as defined in Rule 5(f) on the due date of payment.

The Professional Game Board may at its discretion make a payment on account to such a Club on receipt of a written request from a Club.

FA TROPHY RULE AMENDMENTS

Rule 5(e)

As FA Cup above

Rule 13(a)

“ Clubs must have a National Ground Grade which conforms to a Category “E” Grade (appropriate to Clubs seeking promotion from The FA National League System Step 5 to Step 4) or a higher grade as contained in Appendix 1.”

A Club must have regular use of an enclosed ground **where all home First Team League matches are played**, where a charge for admission must be made and the attendance must be taken in all matches in the Competition.

Rule 25(c)(c)

As FA Cup above

Rule 29(b)

In addition to the Trophy, 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 National Game Board.

FA VASE RULE AMENDMENTS

Rule 5

Participation in the Competition shall be open to all Clubs **competing in Steps 5-7 of the FA National League System subject to the ground conforming to the requirements of Competition Rule 13**

Entries from Clubs affiliated to off-shore Associations **in Steps 5-7 of The FA National League System** will be considered on an annual basis and if accepted, special provisions may apply to such Clubs **as contained in Appendix 2**

Rule 5(f)

As FA Cup above

Rule 13

“ Clubs must have a National Ground Grade which conforms to a Category “H” Grade (appropriate to entry to Step 6) or a higher grade at 31 March of the current Season as contained in Appendix 1.”

A Club must have regular use of an enclosed ground **where all home First Team League matches are played**, where a charge for admission must be made and the attendance must be taken in all matches in the Competition.

Rule 25

As FA Cup above

Rule 27

The National Game Board may impose any arrangements where it is deemed appropriate.

Rule 29

In addition to the Vase, 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 National Game Board.

FA YOUTH CUP RULE AMENDMENTS

Rule5(f)

As FA Cup above

Rule 13

“ Clubs outside of the Premier League and Football League must have a National Ground Grade which conforms to a Category “H” Grade (appropriate to entry to Step 6) or a higher grade at 31 March of the current Season as contained in Appendix 1.”

A Club must have regular use of an enclosed ground **where all home First Team League matches are played**, where a charge for admission must be made and the attendance must be taken in all matches in the Competition.

Rule 14(c)

Prior to the Competition Proper the colour(s) of the players’ kit must not clash with the black and white uniform worn by the Match Officials. In the Competition Proper, where there is a clash of colour between the Match Officials’ uniform and the players’ kit, the Match Officials may, with the prior approval of The Association, change to an alternative colour referees shirt. The alternative shirts must be supplied by the Club whose kit is the cause of the clash

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 2012-2013

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’, then use “Related Links” for – **Competition Admin(Matchday)** when all the relevant Forms can be obtained. **All forms are now in an editable pdf format and can be completed online.**

<http://www.thefa.com/Competitions/CompetitionAdministration2012-13/MatchdayDocuments>

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.

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

Clubs unable to use their own grounds due to pitch problems or building alterations which extend into the start of the season should 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
Ashford Town (Middx)
Ashton Town
Atherton Collieries
Aveley
Barton Rovers
Beaconsfield SYCOB
Bethnal Green United*
Bracknell Town
Bradford (Park Avenue)
Brentwood Town
Bridlington Town
Bromley
Bury Town
Bury
Cambridge United
Cheltenham Town
Cheshunt
Chessington & Hook United
Chipstead
Clapton
Cobham
Colney Heath
Croydon
Dudley Sports
Dudley Town
Dulwich Hamlet
Dunstable Town
Enfield 1893

Sharing Club

Kingstonian
AFC Wombourne United
Cadbury Athletic
Staines Lammas
St Helens Town
Oldham Boro
London APSA (*Only during Olympics*)
Crawley Green
Slough Town
Sporting Bengal United*
Wokingham & Emmbrook
Albion Sports
Harold Hill
Scarborough Athletic
Cray Wanderers
Team Bury
FC United of Manchester
CRC
Gloucester City
FC Romania
Epsom Athletic
Epsom & Ewell
London APSA
Mole Valley SCR
St Peters
AFC Croydon Athletic
Greenhill
Team Dudley
Fisher
AFC Dunstable
Bush Hill Rangers

Flixton
Godalming Town
Goodrich
Hanwell Town
Haringey Borough
Hatfield Town
Haverhill Rovers
Hemel Hempstead Town
Herne Bay
Hertford Town
Hillingdon Borough
Histon
Holmesdale
Horsham YMCA
Ilford
Leek Town
Leighton Town
Loughborough Dynamo
Lye Town
Maltby Main
North Leigh
Norton United
Ossett Town
Oxford City
Paulton Rovers
Potters Bar Town
Prescot Cables
Redbridge
Rushall Olympic
Shawbury United
Sporting Khalsa
Stafford Rangers
Stone Dominoes
Stourbridge
Studley
Sutton Coldfield Town
Swindon Supermarine
Taunton Town
Three Bridges
Thurrock
Tipton Town
Tividale
United Services of Portsmouth
VCD Athletic
Waltham Abbey
Ware
Wednesfield
Welling United
Wellingborough Town
Wembley
Whyteleafe
Winterbourne United
Woodstock Sports
Worksop Parramore

Other Sports

AFC Hornchurch
Appleby Frodingham
Bradford Park Avenue
Chelmsford City
Cinnor
Doncaster Rovers
FC Halifax Town

Northwich Villa
Badshot Lea
Warstones Wanderers
Southall
Haringey & Waltham Development
Codicote
Haverhill Sports Association
Lion Lions
Canterbury City
AFC Hertford
Kentish Town
Cambridge University Press
Greenwich Borough
Horsham
Waltham Forest
Leek CSOB
Aylesbury United
Loughborough University
Two Gates
Handsworth
Old Woodstock Town
Norton
Wakefield
Oxford City Nomads
Purnell Sports
Hadley
AFC Liverpool
Barkingside
Continental Star
Wem Town
Willenhall Town
Northwich Victoria
Stone Old Allevynians
Causeway United
Earlswood Town
Romulus
New College
Taunton Blackbrook
Horsham (*FA Youth Cup only*)
Romford
Bustleholme
Black Country Rangers
Royal Navy
Kent Football United
Eton Manor
Wodson Park
Wolverhampton Sporting Community
Erith & Belvedere
AFC Rushden & Diamonds
Hendon
Warlingham
Roman Glass St George
Woodstock Park
Worksop Town

Athletics
Cricket
Athletics
Athletics
Cricket
Doncaster (Rugby)
Halifax (Rugby)

GE Hamble	Cricket
Great Yarmouth Town	Athletics
Heanor Town	Cricket
Highworth Town	Cricket
Holyport	Cricket
Hook Norton	Cricket
Hull City	Rugby
Hythe & Dibden	Cricket
Irchester	Cricket
Lingfield	Cricket
Newcastle Town	Cycling
Notts County	Nottingham (Rugby)
Nuneaton Town	Rugby
Oldham Boro	Oldham (Rugby)
Pickering Town	Cricket
Reading	London Irish (Rugby)
Sheffield United	Sheffield Eagles (Rugby)
Saffron Dynamo	Cricket
Shrewton United	Cricket
Sidley United	Cricket
Stourbridge	Cricket
Swansea City	Ospreys (Rugby)
Thrapston Town	Cricket
United Services Portsmouth	Athletics (Not available till end August due to Olympics)
Walsham Le Willows	Cricket
Walton & Hersham	Athletics
Wrexham	North Wales Crusaders (Rugby)

Playing on 3G pitch

Durham City
Keynsham Town
Maidstone United
Romulus
Sutton Coldfield Town
Stockport Sports

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 clubs 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
Manchester United	Altrincham or Salford City Stadium
Stoke City	Nantwich Town
Three Bridges	Horsham

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
Crawley Down FC	Crawley Down Gatwick FC
Darlington FC	Darlington 1883*

Erith & Dartford Town FC
Gillford Park FC
Goffs Oak FC
Woodley Sports FC
* not in FA Competitions

Kent Football United FC
Celtic Nation FC
Bush Hill Rangers FC
Stockport Sports FC

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.

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 2012-13 a player must have been born on or after 1 September 1994 and before 1 September 1997).*

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 3 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 (eg 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 (ie [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 (ie 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 (eg lounges and executive boxes).
- (ix) a list of complimentary tickets issued.
- (x) copies of supporting documentation (eg invoices, wage payments to gatemen etc) for payments recorded as a deduction on the gate statement.

Clubs that operate an electronic access system (eg 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 H M Customs and Excise. Clubs should seek the advice of The Association in connection with the period for which the documentation should be retained.