

LCP's response to the Independent Football Regulator's consultation on Temporary Appointments and proposed technical and clarificatory amendments to the ODSE regime

10 April 2026

This document sets out LCP's response to the Independent Football Regulator's consultation survey on Temporary Appointments and proposed technical and clarificatory amendments to the ODSE regime published on 17 March 2026.

Who We Are

LCP is a global firm of financial, regulatory, actuarial and business consultants, specialising in the sports industry (providing both analytics and advisory services), as well as pensions, investment, insurance, energy, health and business analytics. We have around 1,250 employees, including over 190 partners.

Executive Summary

LCP welcomes the opportunity to respond to the Independent Football Regulator's consultation survey on Temporary Appointments and proposed technical and clarificatory amendments to the ODSE regime.

LCP is supportive of the IFR's commitment to improving the financial sustainability of men's football in England, whilst providing adequate cultural and heritage protections for the sport. The introduction of the IFR provides an opportunity for the football industry to proactively engage with the financial and cultural challenges within football, whilst continuing to support the game's domestic and international economic value.

We are happy for LCP to be named as a respondent to the consultation survey and happy for our response to be in the public domain. We are happy for you to reference our comments in any response.

Responses to consultation questions

Q1. Do you agree with the introduction of a 12-week temporary appointment provision for unforeseen absences? Please explain your reasons.

LCP welcomes the introduction of a 12-week temporary appointment provision for unforeseen absences as a well-reasoned and proactive measure, designed to prevent any vacuum of direction amongst club hierarchies during absences of key personnel due to unforeseen circumstances.

The designated period of 12 weeks seems reasonable to cover most situations which are likely to occur, giving the club long enough to appoint a permanent replacement, or for the absent individual to be able to return to their role. However, we anticipate there may be situations (in particular where the absence is due to sudden ill-health) where the potential period of absence is unclear for some considerable period of time, and could ultimately extend beyond 12 weeks – and would therefore suggest that provision be included within the rules for a club to apply to the IFR for a temporary appointment to be extended beyond 12 weeks in such circumstances.

Q2. Do you agree with the conditions that temporary appointees and clubs are subject to in using the provision?

We agree generally that the conditions that temporary appointees and clubs are subject to in using the provision appear reasonable under most circumstances. However, there are two areas where we have concerns that might make them problematic in some unusual situations:

1. Circumstances of major upheaval at a club

The consultation outlines that temporary appointees that were not already Senior Managers at clubs would be precluded from independently taking decisions that might impact the club beyond the temporary appointment period. This makes sense in most circumstances. However, we can envisage situations where there is significant upheaval at a club (eg following a change in ownership and/or financial difficulties) with most or all of the senior management (including directors) departing. Under such circumstances, it may be necessary for the continued practical operation of the club for a temporary appointee (either as a senior executive or a director) to be able to take important longer-term decisions.

By way of example, in a scenario in which the full board of directors were to resign in a short timeframe, a temporary appointee that seeks to fill these vacancies would not be able to make necessary decisions on the club's longer-term future. LCP's research, in conjunction with The Law Debenture Group, has showed that last year 18 regulated clubs had boards of fewer than 3 directors. LCP concluded that this in itself showed significant corporate governance weaknesses within the football pyramid, and recommended that clubs should be mandated to have a minimum of three directors. However, this notwithstanding, the low number of directors at many clubs means that it would not take an extreme number of resignations in close succession for such a scenario to arise.

We would therefore suggest that provision be included for, on a by exception basis, the IFR to approve a temporarily appointed Senior Manager to make longer-term decisions and commitments - provided of course that the IFR is satisfied that, taking into account the individual's experience and background, this would not result in an unacceptable level of risk.

2. Dual temporary appointments

We can envisage situations where, either by accident or design, there are two temporarily appointed Senior Managers at a club at the same time. Under the proposed wording of the new rules, it would appear that, working together, two such appointees could make longer-

term decisions, as each would not be making such a decision “independently” or “unilaterally”.

This could, under some circumstances (eg major upheaval at a club as above), be desirable – but equally could provide a mechanism for an unscrupulous owner to bypass the full ODSE approval process. We would therefore suggest provision be included in the temporary absence rules for longer-term decisions not being taken only by temporary appointees working together, unless agreed by the IFR on a by exception basis.

Q3. Do you have any other views on the proposed IFR rules or guidance on temporary appointments for unforeseen circumstances?

No comments.

Q4. Do you have any comments on the proposed technical and clarificatory amendments to the ODSE rules and guidance?

LCP appreciates the detail and depth of the guidance issued by the Secretary of State on the meaning of ‘significant influence or control’ over a football club. LCP equally acknowledges the commitments put in place to exempt certain individuals from coming under this, should they be operating in particular capacities or within particular relationships.

LCP would suggest, however, that the IFR should be prepared to take a slightly more flexible interpretation of these exemptions than is described. Specifically, LCP notes that under Paragraph 4.2 of the Secretary of State’s Guidance, it is stated that an individual who may fall under the definition of an exemption may not be granted such an exemption “if the role or relationship contains elements which clearly exceed the role or relationship as it is usually understood or exercised, or if the role forms one of several opportunities which that person has to exercise significant influence or control.”

This is followed under Paragraph 4.7 of the Guidance, which states that an example of an exempted role might be a club secretary or sporting director, whilst Paragraph 4.4 (a) notes that it would also include a lawyer. LCP would highlight that this presents a potentially difficult scenario for some clubs and club employees. Many regulated football clubs – and the majority of those operating in lower tiers – operate as small to medium sized businesses. In this capacity, it is not uncommon for an individual in a particular role to perform actions which would ordinarily exceed their job title, or take have responsibilities that cover several areas across the club.

It is common, for example, for the roles of a General Counsel or Club Secretary to extend well beyond their ‘traditional remit’, and for occupants of these positions to take charge of a variety of areas. This being the case, under the Guidance issued, such personnel might not qualify for exemptions under the definition of significant control or influence. LCP would note that placing a regulatory burden on personnel that are bestowed influence simply through the dynamic nature of their role is perhaps not in the spirit of the ODSE’s design. Equally, the prevalence of such personnel performing roles in this manner is such that it might expend a significant amount of the IFR’s time attempting to identify those individuals that might be in scope.

Accordingly, LCP would suggest that, in interpreting the Secretary of State’s Guidance, the IFR takes a flexible approach in allowing exemptions to individuals that are deemed to be

performing roles beyond their normal remit, and those that may have several areas of influence at the club through the nature of their work.

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