SR/344/2026

IN THE MATTER OF PROCEEDINGS BEFORE AN INDEPENDENT TRIBUNAL
WSL FOOTBALL REGULATIONS SECTION I

Before:

Kate Gallafent KC (Chair)

BETWEEN:

WOMEN'S SUPER LEAGUE FOOTBALL LIMITED ('the WSL') **Claimant**

– and –

CRYSTAL PALACE FOOTBALL CLUB (WOMEN) LIMITED ('the Club') **Respondent**

DECISION

Introduction

1. On 6 September 2026 the Club played a Barclays Women's Super League ('**BWSL**') match against Everton FC Women ('**Everton**'). The Club made substitutions in the 62nd, 83rd, 90th and 97th minute. The fourth substitution, in the 97th minute, was of Shannon O'Brien (#27) for Kirsty Howat (#10).

2. The 2026/27 WSL Football Regulations, Section C: Competitions Rules (the '**2026/27 Competition Rules**') provide that:

> "*5.19.1 A substitution can only be made when play is stopped for any reason and the Referee has given permission … For the avoidance of doubt, each Club has not more than three substitution opportunities in each Match (in addition to the ability to make substitutions at half time and any concussion or additional substitutions in accordance with Rule 5.19.2).*"

3. Following the conclusion of the match The FA's Integrity Team submitted an Extraordinary Incident Report Form in which they stated that "[The Club] *have used 4 substitution opportunities. These were on 62, 83, 90 and 90+7 mins. This was not picked up until after the final whistle and mentioned to by* [sic] *the match day coach present at the fixture*."

4. The Operations Match Manager's report stated:

> *"Following the end of the match and submission of the match events via the Matchday App, the Referee Observer/Coach informed me, and the match officials (separately) that Crystal Palace had made substitutions across four separate substitution windows, despite only three substitution windows being permitted. The substitutions occurred as follows: 62 minutes: No. 19 replaced No. 17 83 minutes: No. 11 replaced No. 7 90 minutes: No. 29 replaced No. 24 97 minutes: No. 10 replaced No. 27 Everton were also aware of the situation, with two members of their coaching staff speaking with the match officials following the cooling-off period (no issues here). During the post-match debrief, the Fourth Official explained that, at the time of Crystal Palace's third substitution window in the 90th minute, she was simultaneously dealing with requests from the Broadcast Match Manager for substitution information, protests from coaching staff from both teams regarding decisions and added time, and the requirement to configure the added time for display on the Fourth Official's board. I can confirm this sequence of events. Due to these demands, the Fourth Official did not record the third substitution window in her notes and, as a result, did not identify that Crystal Palace's substitution in the 97th minute was a fourth substitution window. Following the match, the League's on-call contact was informed of the situation via the Football Development Coordinator, who was*

present at the fixture. Both Crystal Palace and Everton were informed on site that the matter would be referred to and reviewed by the League, and that no decision or indication of the potential outcome could be provided at the venue. I personally was not aware that this had happened, until being told by the referee coach / observer, post-game (approx. 10 minutes after final whistle).”

5. On 11 September 2026 WSL issued the Club with a Notice of Complaint in which it alleged that by using four substitution opportunities the Club had breached Rule 5.19.1 of the 2026/27 Competition Rules.

6. In its Response dated 21 September 2026 the Club admitted the breach of Rule 5.19.1.

7. The WSL invites the Independent Tribunal to impose a sporting sanction by way of deduction of three points from the Club’s points total in the BWSL, which it submits would be reasonable and proportionate. Its position is that a reprimand or warning as to future conduct, or a financial penalty, would be insufficient to address the Club’s breach. It also asks for an order that the Club pays the costs incurred by the Independent Tribunal.

8. The Club’s position is that the sanction sought by the WSL is excessive and no sporting sanction is appropriate. It suggests that an appropriate sanction would be a warning as to future conduct.

9. I am grateful to both parties and their representatives for the assistance that they have given me in these proceedings.

Sanction

<u>The Independent Tribunal’s sanctioning power</u>

10. The Independent Tribunal’s sanctioning power for a breach of the WSL Football Regulations is at Regulation 8.9.1 of Section I: Disciplinary and Dispute Resolution Regulations (the ‘**DDRRs**’), which provides that:

"*The Independent Tribunal may order any sanction that it considers to be appropriate, including but not limited to:*

(a) a reprimand or warning as to future conduct;

(b) a financial penalty payable to WSL Football;

(c) a deduction of points;

(d) an Embargo; and

(e) any other sanction as the Independent Tribunal considers fit"

Applicable principles

11. It is common ground between the parties that:

11.1. the general principles governing the imposition of sanctions are that a sanction should serve four purposes, namely (i) to punish the club for the breach, (ii) to vindicate other clubs which has not engaged in misconduct, (iii) to deter breaches of the rules, whether by the relevant club or other clubs and (iv) to restore public confidence in the fairness of the competition by, amongst other things, ensuring that the competition is in fact fair; and

11.2. any sanction should go no further than reasonably necessary to achieve those four aims, such that any sanction that went beyond the achievement of those aims would be disproportionate, and conversely any sanction that failed to achieve those aims would be inadequate.

(*Derby v EFL* as applied in *EFL v Swindon Town* (SR/020/2026) at §§20.1-20.3 and *EFL v Southampton FC* (SR/198/2026) at §56.)

The parties' respective positions

12. The WSL's position is that where a club has made an impermissible substitution a sporting sanction (by way of the deduction of any points the club obtained from the match) is both necessary and appropriate to meet the principles set out above, including in particular the maintenance of public confidence in the fairness of the competition. It submitted that when it comes to sanctioning there is no relevant distinction between cases involving an impermissible substitution in breach of the three substitution opportunities rule and cases concerning the fielding of an ineligible player, and that the decisions in relation to ineligible players disclose a consistent approach across English football.

13. The Club, on the other hand, pointed to the fact that Regulation 8.9.1 of the DDRRs provides for a general power by contrast to ineligible player breaches in which sporting sanctions (including points deductions) are expressly identified in connection with the breach (Regulation 5.20.2 of the 2026/27 Competition Rules), and argued that the analogy between ineligible players and impermissible substitutions is in any event a weak one. It submitted that whether there was, as a matter of fact, any sporting advantage conferred on a club as a result of an impermissible substitution was a relevant factor to be taken into account in determining whether a sporting sanction was appropriate.

14. So far as the distinction between Regulations 8.9.1 of the DDRRs and 5.20.2 of the 2026/27 Competition Rules is concerned, I accept, of course, that the latter makes a sporting sanction mandatory in specified circumstances whilst the former is permissive. However, I do not accept that it follows that under Regulation 8.9.1 of the DDRRs there needs to be actual evidence of real sporting advantage in order to justify the imposition of a sporting sanction. In my view the distinction that the Club seeks to draw between the fielding of ineligible players and impermissible substitutions, based on the "*ample time*" that a club has to address issues of player eligibility compared to a decision made in the heat of the moment during a football match, fails to recognise the fundamental and

common rationale for the rule in both situations, that is, to prevent a player entering the pitch and participating in a match when the rules preclude them from doing so.

Precedents

i. Cases involving an impermissible substitution

Premier League v Brentford

15. The only English case arising from the same type of breach in this case (impermissible use of a fourth substitution opportunity) is *Premier League v Brentford FC* (13 November 2025) ('***Brentford***'), which concerned a match that took place in the U21 Professional Development League ('**PDL**'). That case was concluded by way of a Sanction Agreement between the parties, which agreement was ratified by members of a Disciplinary Panel appointed pursuant to Rule W.17 of the Premier League Rules.

16. The agreed facts included that:

> *"The non-compliant substitution had a direct sporting impact of* [sic] *the Match when considering the following aggravating factors:*
>
> *a. at the time of the substitution (97th minute of the match), HCFC was leading 1-0 and a Club player was injured*
>
> *b. had the Club acted in compliance with the U21 PDL Rules, it should have finished the Match with 10 players (in the event the injured player could not finish the Match)*
>
> *c. instead, the Club made a non-compliant substitution to maintain 11 players on the pitch*
>
> *d. following the non-compliant substitution, the Club scored to draw the Match in the 98th minute."*

17. The Agreed Sanction was a deduction of three points to be imposed on Brentford in the U21 PDL in Season 2025/26 and a suspended fine of £5,000.

18. The WSL relied upon the Brentford Sanction Agreement in support of its argument that, in circumstances where Brentford gained one point from the match (it being a draw) but three points were deducted, a three-point deduction was appropriate in this case as the Club would otherwise retain the benefit of its win. It also relied upon the fact that the Sanction Agreement had been ratified by a Disciplinary Panel to support it having precedential value.

19. The Club pointed out that this was the first game of the U21 Professional Development League season and suggested there may have been various reasons that the club preferred to accept a points deduction and to secure a suspended fine, in particular, because that league does not involve promotion or demotion.

20. In my view there are a number of difficulties with reliance on the Sanction Agreement in *Brentford*.

21. Under the Premier League Rules, a Disciplinary Panel may either (a) ratify the sanction set out in the proposed Sanction Agreement or (b) refuse to ratify the sanction set out in the proposed Sanction Agreement on the basis that it is unduly lenient, in light of the breach(es) of the Rules admitted (Rule W.17.2). A Disciplinary Panel therefore has no power to refuse to ratify a proposed Sanction Agreement if it considered that the sanction was unduly harsh.

22. That constraint on the exercise of the Disciplinary Panel's powers under Rule W.17 means that it cannot be inferred that the Disciplinary Panel in fact approved of the Agreed Sanction. Insofar as there is a proportionality assessment by the Disciplinary Panel it only goes one way.

23. The Disciplinary panel's limited jurisdiction therefore makes it particularly difficult to derive any insight or wider principle from the fact that the Agreed Sanction in *Brentford* was a deduction of three points in circumstances where they had only gained one point by virtue of the result being a draw.

24. The WSL pointed to the agreed fact set out in the Sanction Agreement that "*the non-compliant substitution had a direct sporting impact* [on] *the Match when considering the* [specified] *aggravating factors"*[1] and suggested that where there is clear evidence that actual sporting advantage has been obtained by virtue of an impermissible substitution then that might aggravate the sanction.

25. However, if, as the WSL submits, the mere fact of making an impermissible substitution gives rise to a sporting advantage, justifying the deduction of any points gained from the outcome of the match, then it is difficult to see in principle how a substitute player whose actions have (as a matter of fact) changed the outcome of the match is an *aggravating* factor capable of increasing the level of points to be deducted beyond the points otherwise gained from the result.

26. In all the circumstances I regard the case of Brentford as being of little assistance in this context.

*Football Association of Ireland v Cork City FC ('**Cork City**')*

27. The Club relied upon the decision of a Disciplinary Committee of the Football Association of Ireland of 11 April 2024, which involved two impermissible substitutions made on a fourth substitution occasion. The sanction imposed was a warning as to future conduct.

28. The Committee's reasons for that decision are brief:

[1] As set out at paragraph 16 above.

"*The Committee has had regard to the submission of Bohemians that Cork City gained an advantage from being able to make the substitution on a fourth substitution occasion.*

The Committee acknowledges the very sincere way in which the match official accepted responsibility for the incident.

However, the Committee is also of the view that team coaches have a role in ensuring that they conduct their own housekeeping properly so that match officials are not placed in a position where such an error can occur.

The Committee accepts that there is no evidence that Cork City deliberately sought to cause the incident or did so to gain an unfair advantage. The Committee accepts that simple human error was involved.

The Committee expects and requires that Cork City FC exercise greater care and not have another incident of this type in the future.

In all the circumstances, the Committee considers that a warning should be issued to Cork City FC as to their future conduct."

29. The WSL sought to distinguish the decision in *Cork City* on the basis that it was not an English decision. I agree with the Club that it was nevertheless open to me to consider the decision, and that in circumstances where the relevant rules established that a club could be subject to the deduction of points, there was no principled reason to treat it differently. The Club suggested that the main thing that isn't apparent from the short summary of the decision is when the substitute came on and what role they may have played, but given that this case was at the extreme end (46 playing seconds during which Ms Howat didn't touch the ball), it was unlikely that the mitigation in *Cork City* went even further than the Club suggests it does in this case.

30. The difficulty with that submission is that such reasons as were given by the Committee do not assist in understanding the evidential and/or legal basis for determining that a

warning was an appropriate and proportional sanction. In particular, it is impossible to know whether the Committee accepted or rejected Bohemians' submission that Cork City had gained an advantage by the substitution. In those circumstances it is impossible to know whether the Committee's decision was legally flawed or sustainable. As noted in the reporting of the decision in the *Irish Mirror* provided by the Club, the Bohemians were unable to appeal the ruling because the Committee had issued a warning, which reflects Regulation 52.3(a) of section 7.5 of the FAI Governance Handbook - "*No appeal may be lodged in respect of the following: (a) a warning"*.

31. In all the circumstances I also regard the decision in *Cork City* as being of little assistance in this context.

ii. Cases involving an ineligible player

32. Although the Club's position was that it is actual rather than presumed sporting advantage (as per the WSL's primary position) that is relevant in determining whether there should be a sporting sanction, and that cases involving the fielding of an ineligible player are distinguishable from those involving an impermissible substitution, it nevertheless helpfully collated a table of ineligible player cases dating back to 2006 to assist the Independent Tribunal.

33. Although the reasoning is relatively brief in the majority of them, it is possible to derive the following propositions from those decisions:

    33.1. In considering sanction it is relevant to take into account whether the breach was inadvertent or whether a club made a deliberate attempt to obtain an unfair advantage (*EFL v Bury FC* 22 May 2006 ('***Bury***'), *EFL v Crystal Palace FC* 1 June 2009 ('***Crystal Palace***'), *EFL v Hartlepool* 4 May 2010 ('***Hartlepool***') and *EFL v Rotherham United FC* 25 April 2015 ('***Rotherham***'));

33.2. It is not for Match Officials to spot such errors (*EFL v Hereford United* 15 April 2011 ('***Hereford***')) which responsibility remains that of the club (*EFL v Swindon Town FC* 5 February 2026);

33.3. A club should have put in place procedures that prevented a mistake which resulted in the fielding of an ineligible player occurring (*Bury, Crystal Palace, Hereford*, *EFL v AFC Wimbledon* 28 April 2014 ('***Wimbledon***'));

33.4. Steps taken by a club to improve processes to ensure that there is no repetition of the breach go to the club's credit (*Bury* and *Crystal Palace*); and

33.5. Where there has been a deduction of points the deduction reflects the points otherwise gained by the Club based on the outcome of the match (*Bury, Crystal Palace, Hartlepool, Wimbledon* and *Rotherham)*.

34. So far as the issue of sporting advantage is concerned, in the case of *Hartlepool* (which concerned the participation in a match by a player who was suspended by The FA at the time having received his 10th caution of the season two days earlier) the Disciplinary Commission held that:

> *"This particular breach of the Regulations*[2] *was a very serious matter. The reality was that a player participated in a match when he should not have done so. In the Commission's view it is irrelevant to assess, or even consider, what influence the player had on the match in question because the critical point is that he was erroneously on the field of play. In the Commission's view that is the most significant issue*." (§13)

[2] The relevant regulation provided that "*Any Club playing, in a match under the auspices of the League, a player who is under suspension by the Football Association may have three points deducted from its score and/or be liable to such other penalty as the Board may decide."*

35. The Commission accepted the Club's mitigation, in particular the immediate admission of both the error and the Charge, but found that there was "*no realistic alternative to the removal of the points gained"* and ordered the deduction of three points (the Club having won the match), and whilst it considered that whilst the breach should be marked with a financial penalty, in the light of the mitigation that penalty would be wholly suspended (§§15-16).

36. In the subsequent case of *Hereford,* the Commission recorded that it had found the Football League's reference in submissions and evidence to the previous decisions in *Crystal Palace* and *Hartlepool* "*quite helpful*" (§3.10). That evidence was that "*we would say that clear precedent exists (Bury, Crystal Palace and Hartlepool United) to the effect that any Club gaining any Championship Points in a Match where they have fielded an ineligible or suspended player should not retain the benefit of those points"* (§2.6).

37. In *AFC Wimbledon* the Commission rejected a submission that a distinction could be drawn between cases where a player was inadvertently not registered and where a player was ineligible to play for some other reason, such as suspension, noting that the regulations did not make that distinction in terms of the penalty that may be imposed for playing an unregistered player.

38. The Commission also reviewed previous decisions, summarising the position as being that:

> "*While previous decisions relating to this type of breach do provide some guidance to the FDC when exercising their discretion, they cannot be taken as exact or binding precedents. There is, quite reasonably, only limited information available regarding the circumstances of each case. It does appear that in virtually all cases, where a club uses an ineligible player, the penalty includes a deduction of any points that may have accrued to that club from the game in question. There are cases where this has not been followed in the past but, generally, this is the approach taken*." (§10)

39. In *Rotherham* the Commission found that "*the integrity of the competition would be damaged if it were the case that a Club, who had not complied with the registration procedures and won the relevant match was allowed, save for exceptional circumstances, to keep the points which they had obtained."* (§26). It also rejected the club's submission based on the cases of *Rochdale* and *Macclesfield* (in which ineligible players had played but no points deducted)[3], that if those cases had been put before subsequent Commissions that would have resulted in a different approach to how sanctions were applied to clubs who are in breach of the regulations. "*The Commission have come to that finding because those cases were heard over a decade ago and they were made by the Complainant themselves, before Football Disciplinary Commissions took over that role and they were made under different rules and in particular by the use of different systems."* (§§35-36)

40. The EFL Board's decision in *EFL v Grimsby Town FC* (2 September 2025) appears to be just such a situation where exceptional circumstances were considered to exist and no sporting sanction imposed. In that case the player was ineligible to play in a Carabao Cup match due to his registration having been submitted just one minute after the deadline.

41. Stepping back, it is relevant to note that *none* of the decisions above were based on, or considered the issue of, actual sporting advantage in the particular match as distinct from an assumed sporting advantage simply by virtue of fielding an ineligible player.

42. It is against that background that *EFL v Swindon Town* (5 February 2026) ('***Swindon***') falls to be considered. In that case the club had fielded not one but two players in the fixture who should not have played, one of whom was the club captain. "*That gave the Club a significant unfair competitive advantage in a knockout competition. The distinction between an inaccurate Team Sheet and the 'bringing on' of player A, if anything,*

[3] As recorded at §18(h) of the decision.

reinforces the competitive advantage point, since Player A directly influenced the Fixture by playing in it, rather than merely remaining on the bench." (§26.2)

43. In my view it is clear that when referring to competitive advantage the Commission was referring to assumed competitive / sporting advantage rather than actual competitive / sporting advantage. The reference to the 'bringing on' of Player A, rather than him having merely remained on the bench, does not connote any particular impact that he did or did not actually have a result. Rather, the point being made is that if he had not been brought on as a substitute he would not have had any impact on the match, but it followed from the fact of his substitution that the club gained an unfair competitive advantage.

44. The Club also pointed to paragraph 26.3 of the Commission's reasons, which states:

> "*The Club's double error cannot be excused by mere administrative oversight or confusion resulting from the Portal, when the ultimate responsibility for the accuracy of a Team Sheet rests on the Club itself – which it did not dispute. It is also not for Match Officials to spot such errors. Had there simply been one error, especially taking into account the confusion over the Portal, the Club's submission that a fine alone would be a sufficient sanction may have carried more weight. However, that is not the position here; there were two errors, which exacerbated the extent of the unfair competitive advantage in the Club's favour during the Fixture;"* (emphasis added)

45. The Club submitted that it appears from that paragraph that the fact that there were two breaches was a material factor in determining that a sporting sanction was necessary, such that it follows that it is difficult for the WSL to rely on the *Swindon* decision at the same time as submitting that the extent to which there was any actual sporting advantage in this case should not be considered. However, I do not read this part of the Commission's decision as referring to, or making any finding of, actual sporting advantage. Rather, I

understand the reference to there having been two ineligible players being fielded as indicative of the fact that the presumed advantage was even greater than if only one had been.

46. The final, and most recent, case referred to by the parties is the Agreed Decision in *EFL v Wrexham AFC Ltd* (19 October 2026), in which the club admitted two breaches of the regulations governing player registration, in two separate matches involving two different players. The Agreed Sanction was a fine of £75,000 (partly suspended) but no sporting sanction. The rationale for the absence of any sporting sanction is clear from the reasons set out in the Agreed Decision, namely, that the club lost the first match, and the ineligible player did not enter the field of play in the second match. This case therefore does not take matters any further.

The relevant factors relied upon by the Club

47. It is against that background that I have sought to assess the factors relied upon by the Club in determining the appropriate sanction for the breach.

(a) The inadvertence or otherwise of the breach

48. Mr O'Neill's unchallenged evidence is that "*at no stage did I deliberately seek to exceed the permitted number of substitution opportunities or gain any unfair advantage for the Club. Had I appreciated that the Club had exhausted its permitted substitution opportunities and that the further substitution would result in a breach of the Competition Rules, I would not have submitted the card. The breach was entirely inadvertent and arose from a genuine human error made during a fast-moving and pressurised phase of the Match.*"

49. Ms Potter, the Club's First Team Head Coach, has stated in her unchallenged written evidence that the Assistant Coach, Jay Denny, had suggested the replacement of Ms O'Brien with Ms Howat "*as part of our management of the closing stages of the Match*" to

which Ms Potter had agreed. She emphasised that "*the proposed substitution was made for ordinary footballing reasons relating to the management of the Match and was not intended to secure any unfair advantage, waste time or circumvent the Competition Rules"*.

50. I accept that the substitution was not intended to secure any unfair advantage and was inadvertent.

(b) The role of the relevant match officials in the circumstances of the breach

51. Mr O'Neill's evidence is that fourth officials play an active role in assisting clubs with the making of substitutions and "*will often notify the manager or member of coaching staff responsible for substitutions how many substitution opportunities remain. After the Club's second and third substitution opportunities, I received no indication from the fourth official that the Club had only one substitution opportunity remaining or that all substitution opportunities had been exhausted"*.

52. The WSL's position is that whilst the relevant match officials did not prevent the Club from breaching the applicable 2026/27 Competition Rules, that does not absolve the Club's culpability for electing to make the additional substitution as the relevant obligation is an obligation on clubs.

53. I agree with the WSL's position, noting that even on Mr O'Neill's case fourth officials do not invariably assist clubs by notifying a club representative how many substitution opportunities remain, only "*often"* do so, such that a club could not reasonably rely upon a fourth official to do so.

(c) The lack of any advantage, alternatively any material advantage, conferred on the Club by the breach

54. It is common ground that:

54.1. Ms Howat entered the field in the 97th minute;

54.2. She did not touch the ball at any stage thereafter;

54.3. The substitution was a like-for-like change, with one forward replacing another.

55. Both Ms Potter and Mr O'Neill are of the view that the outcome of the Match would have been exactly the same had the substitution not taken place.

56. Everton disagree. In a letter sent to the Independent Tribunal, and provided to the Independent Panel by the WSL, Everton has set out its view that the non-compliant substitution had a direct sporting impact on the match, and was made to break the momentum of the game, when considering four factors:

a. Everton accumulated seven shots **after** the 90th minute compared to ten shots prior to the 90th minute; the seven shots were worth 0.49 xG, which is over half the amount Everton had created in the first 90 minutes

b. Everton had 72% possession after the 90th minute (43 passes vs 17 passes)

c. Everton had 20 final third passes after the 90th minute as against five for the Club, which indicates that Everton were dominant and on top, chasing an equaliser

d. The fourth substitution came during a period where Everton were clearly on top, breaking up the flow of the match.

57. Having carefully considered each of the precedents and agreed sanctions to which I was referred, including in particular the development of the principles in the cases of *Hartlepool, Hereford* and *Rotherham*, I accept and agree with the general principle that "*the integrity of the competition would be damaged if it were the case that a Club, who had not complied with the registration procedures* [or, as in this case, the rule as to

substitution opportunities] *and won the relevant match was allowed, save for exceptional circumstances, to keep the points which they had obtained."*

58. It follows that the starting point in considering the Club's submissions on this point is whether the circumstances in this case are exceptional.

59. In principle, I do not regard the timing of the substitution, late into stoppage time, to be in itself exceptional. Indeed, I note that in the *Brentford* case the impermissible substitution was also made in the 97th minute, but there is nothing in the Sanction Agreement to suggest that was treated as an exceptional circumstance.

60. I also do not regard the fact that a player does not touch the ball during the period that they are on the pitch as being an exceptional circumstance; on the contrary, a player could obviously play a key tactical role without doing so.

61. Perhaps most fundamentally, even if I were to agree with the views of Ms Potter and Mr O'Neill that the outcome of the match would have been exactly the same were the impermissible substitution not to have taken place, that would not, in my view, be capable of constituting an exceptional circumstance.

62. The decision to make the substitution was, according to Ms Potter, made during a particularly intense period towards the of the match in stoppage time for "*ordinary footballing reasons relating to the management of the match"*. It can reasonably be inferred that Ms Potter hoped that Ms Howat would play well and assist the Club in preventing Everton scoring an equaliser, or even score a goal herself or play a role in a teammate doing so. But there is nothing 'exceptional' about the fact that at the end of the game the score was unchanged.

(d) The effect, if any, on the integrity of any competition

63. As I have already quoted above, I agree with the Commission in *Rotherham* that "*the integrity of the competition would be damaged if it were the case that a Club, who had not complied with the registration procedures* [or, as in this case, the rule as to substitution opportunities] *and won the relevant match was allowed, save for exceptional circumstances, to keep the points which they had obtained.*"

64. In the absence of my finding there to be any exceptional circumstances, it follows that I find that the integrity of the competition would be damaged if the Club, having not complied with the rules as to substitution opportunities and having won the match, were allowed to keep the points which they had obtained.

(e) The steps taken by the Club to avoid the recurrence of incidents of this nature

65. The Club's General Manager, Charlotte Carter, has made a detailed statement setting out the steps taken by it to avoid the recurrence of the problem, which, the Club submits, are reasonable and proportionate. I accept her evidence, which is to the Club's credit.

66. For completeness, I note the Club's assertion that the steps taken by Wrexham AFC to prevent such incidents from occurring in the future were relevant to the EFL's agreement to impose a fine without imposing a sporting sanction. However, whilst those steps were one of four considerations taken into account in reaching an Agreed Decision, there is no express or implied correlation between those steps and the decision not to impose a sporting sanction, rather than going to the quantum of the fine (see §4.2 of the Agreed Decision).

(f) The Club's acceptance of the charge

67. The Club admitted the breach in its Response.

Conclusion

68. For the reasons set out above, and taking into account each of the factors relied upon by the Club, I am satisfied that a deduction of three points from the Club's BWSL points total for the 2026/27 Season goes no further than is necessary to achieve the aims of punishing the breach, vindicating those clubs that have complied, deter future breaches, and maintain public confidence in the fairness of the competition.

69. I therefore order that:

    i. It is recorded that the Club admitted a breach of 2026/27 Competition Rule 5.19.1;

    ii. A deduction of three (3) points from the Club's BWSL points total for the 2026/27 Season be imposed by way of sanction; and

    iii. The Club pay the costs of the Independent Tribunal under Regulation 8.10.1(b) of the Disciplinary and Dispute Resolution Regulations (Section I).



Kate Gallafent KC
London, UK
23 November 2026