

<p>1 Monday, 18 April 2011</p> <p>2 (10.00 am)</p> <p>3 (Proceedings delayed)</p> <p>4 (10.35 am)</p> <p>5 Housekeeping</p> <p>6 MR THORNHILL: Sir, before I call my next witness, perhaps</p> <p>7 there are one or two housekeeping points I could</p> <p>8 usefully address. I've discussed them with my learned</p> <p>9 friend.</p> <p>10 THE JUDGE: Yes.</p> <p>11 MR THORNHILL: As you know, sir, there are 12 days left for</p> <p>12 what one might call in footballing terms the second</p> <p>13 half. We are both anxious that the case concludes at</p> <p>14 the end of that time.</p> <p>15 THE JUDGE: Yes.</p> <p>16 MR THORNHILL: In that respect, sir, we have two further</p> <p>17 witnesses. You'll remember Mr Dickson, perhaps, and</p> <p>18 then Mr Bain, who are both employees of Rangers Football</p> <p>19 Club.</p> <p>20 THE JUDGE: Yes.</p> <p>21 MR THORNHILL: They have their statements, which are in. My</p> <p>22 learned friend, I think, anticipates that their</p> <p>23 cross-examinations may be lengthy but should be</p> <p>24 completed by the end of Thursday, of course Friday being</p> <p>25 Good Friday.</p> <p style="text-align: center;">Page 1</p>	<p>1 That then leaves five days for submissions.</p> <p>2 THE JUDGE: Four -- there's a Monday holiday.</p> <p>3 MR THORNHILL: Oh, I'm so sorry, I do apologise. What we</p> <p>4 propose to do at the moment, and again I've discussed</p> <p>5 this with my learned friend, is to ask Mr Studer -- now,</p> <p>6 I hope, sir, you've seen a skeleton argument from him,</p> <p>7 of somewhat formidable length with a formidable citation</p> <p>8 of authority.</p> <p>9 THE JUDGE: Yes.</p> <p>10 MR THORNHILL: We hope that my learned friend can</p> <p>11 communicate to Mr Studer the points on which he's</p> <p>12 inclined to agree with his submissions and those where</p> <p>13 he can't agree so that Mr Studer can address</p> <p>14 the Tribunal maybe for a day, at the most.</p> <p>15 THE JUDGE: That would be helpful.</p> <p>16 MR THORNHILL: Otherwise, if he has to go through all the</p> <p>17 authorities, we will be hear for the rest of that week.</p> <p>18 THE JUDGE: Yes.</p> <p>19 MR THORNHILL: And then submissions would follow on the tax</p> <p>20 side of the case thereafter.</p> <p>21 That's the hoped-for plan, sir, and then no doubt,</p> <p>22 like all well-laid plans, something will go wrong, but</p> <p>23 that is the hope at the moment.</p> <p>24 THE JUDGE: Mr Thomson, are you happy with that?</p> <p>25 MR THOMSON: Yes, I agree with what my learned friend said</p> <p style="text-align: center;">Page 3</p>
<p>1 THE JUDGE: Yes.</p> <p>2 MR THORNHILL: I should point out, sir, that these two</p> <p>3 gentlemen work together and there are important club</p> <p>4 engagements, I believe on Tuesday evening and the</p> <p>5 weekend, so it's perhaps highly desirable that they are</p> <p>6 finished with their evidence by the end of Thursday.</p> <p>7 THE JUDGE: Yes.</p> <p>8 MR THORNHILL: That will then conclude the evidence from the</p> <p>9 appellants' side. There are no fresh documents. There</p> <p>10 was some consideration of that at the end of the last</p> <p>11 hearing but we don't intend to produce any further</p> <p>12 documents.</p> <p>13 Then my learned friend has the two inspectors, whose</p> <p>14 proofs of evidence are, in one case certainly,</p> <p>15 substantial, and although it will be my estimation at</p> <p>16 the moment that I would not wish to cross-examine them</p> <p>17 at any great length, it may be that my learned friend</p> <p>18 will want to take these witnesses at some length through</p> <p>19 their evidence.</p> <p>20 THE JUDGE: Yes.</p> <p>21 MR THORNHILL: The following week there are, of course, only</p> <p>22 three days because Easter Monday is closed and the Royal</p> <p>23 wedding is on Friday. The hope is that we could finish</p> <p>24 with those two witnesses by then, but that may not be</p> <p>25 possible.</p> <p style="text-align: center;">Page 2</p>	<p>1 on that.</p> <p>2 MR THORNHILL: Sir, it is the case that my learned friend's</p> <p>3 side have put in some further documents. We've no</p> <p>4 objection to their being put into the case and so I'll</p> <p>5 say no more about them at present -- I'm so sorry,</p> <p>6 I should perhaps add -- my learned friend's reminded</p> <p>7 me -- I'm sorry. (Pause).</p> <p>8 THE JUDGE: We wondered if we should perhaps clarify the</p> <p>9 role of Mr Studer. He's giving evidence; is it as to</p> <p>10 a foreign law, as a witness?</p> <p>11 MR THORNHILL: Sir, there is an issue here, and I don't want</p> <p>12 to shirk it. It's an issue I foreshadowed at the</p> <p>13 opening of the hearing.</p> <p>14 It is our submission that, with the reconstituted</p> <p>15 tribunal system, this is, as indeed it has been</p> <p>16 described in one tribunal case, a supra national</p> <p>17 tribunal, which can, therefore, entertain submissions on</p> <p>18 any English or Scottish law, not in the old-fashioned</p> <p>19 way, where they had to be addressed as expert evidence,</p> <p>20 but simply as submission.</p> <p>21 There is some authority on this point. I don't</p> <p>22 perhaps wish to get bogged down in it now, but I could,</p> <p>23 if you wish, sir, before Mr Studer arrives address</p> <p>24 the Tribunal on this issue. It's really quite an</p> <p>25 important one.</p> <p style="text-align: center;">Page 4</p>

<p>1 THE JUDGE: Is this going to be a matter of agreement 2 between you gentlemen? 3 MR THOMSON: Sir, the Revenue position is that they, as 4 a matter of generality, at least at the moment, don't 5 concede that argument. 6 However, for these purposes, I'm perfectly prepared 7 to agree and I've indicated to my learned friend that 8 the Tribunal should deal with this as a matter of law 9 and should determine it as a matter of law and we have 10 an agreement between us to that effect, which we think 11 is sufficient, or I think is sufficient for you to do 12 that. 13 If you are of the view that's not sufficient, then 14 it might be that our position would simply be that, for 15 the purposes of these proceedings only, we concede the 16 point and you deal with it as a matter of law. It's 17 a subtle difference between the two. 18 The long and the short of it is Mr Studer is not 19 a witness. He is counsel making submissions. 20 THE JUDGE: I think -- 21 MR THORNHILL: I'm grateful for that. That clarifies -- 22 THE JUDGE: That's helpful. If any difficulties do emerge, 23 I think we'll deal with them as and when. 24 MR THORNHILL: It is, of course, important that we do agree 25 something because Mr Studer must know in what capacity</p> <p style="text-align: center;">Page 5</p>	<p>1 statement from Mr David Dickson. 2 THE JUDGE: Yes. 3 MR THOMSON: Which had with it a one-sheet page relating to 4 a Mr Rae, footballer, and I move to have that received. 5 You may wish to put it wherever you have Mr Dickson's 6 main statement. 7 In relation to the document, I would propose that it 8 be inserted into the bundle rather than kept, as it 9 were, floating with the supplementary statement, and 10 therefore it would go in as 9/79/1, which would be the 11 first page of Mr Rae's sub-trust file. 12 The second thing is that we have produced a further 13 volume of productions. Sadly, it's been marked as 14 volume 18, but it's not volume 18. You already have 15 a volume 18, but the new thing that I'm referring to 16 comprises two sets of papers. One is audit reports and 17 the other is a collection of documentation relating to 18 the SPL and SFA. It's in a lever arch bundle. 19 THE JUDGE: Yes. 20 MR THOMSON: If you have that, I might, if I may, ask you to 21 re-number it as volume 21. The pages, unfortunately, 22 have been marked as 18, but we'll sort that out. We 23 won't ask you to re-number every page, but that will be 24 attended to. 25 Sir, I ask to have that received and I don't</p> <p style="text-align: center;">Page 7</p>
<p>1 he's addressing the Tribunal. He can't proceed on 2 a sort of vague basis that he might be an expert witness 3 or he might be making submissions because his duties 4 will be different. 5 THE JUDGE: I think that clarifies it; he is addressing us 6 as counsel on this particular area, and that seems to 7 suit Mr Thomson too. 8 MR THOMSON: Yes, I've made that clear for quite a long 9 time. 10 MR THORNHILL: So the only other point is to mention that 11 both the witnesses that you are about to hear have put 12 in supplementary statements which they'll be reading to 13 you in due course. 14 THE JUDGE: Yes. 15 MR THORNHILL: I hope, sir, you've had those. 16 THE JUDGE: We've received those. I think they were sent 17 8 April -- second witness statement of Martin Bain and 18 also second witness statement of Andrew Dickson. 19 MR THORNHILL: That is so, sir. 20 THE JUDGE: Shall we then proceed with -- who is to be the 21 first? 22 MR THORNHILL: I'm going to call Mr Dickson first, sir -- 23 MR THOMSON: Sorry to interrupt, I just have a couple of 24 housekeeping points also. 25 The Tribunal will have received a supplementary</p> <p style="text-align: center;">Page 6</p>	<p>1 understand there to be an objection. 2 THE JUDGE: No. Shall we then have Mr Dickson. 3 MR ANDREW DICKSON (sworn) 4 Examination-in-chief by MR THORNHILL 5 MR THORNHILL: Mr Dickson, you're Mr Andrew Dickson; is that 6 right? 7 A. Yes. 8 Q. Do you have in front of you, I can see it, a folder? In 9 it at tab 2, I believe, if you could turn that up, do 10 you see a "Witness statement of Andrew Dickson"? 11 A. Yes, I do. 12 Q. Could you please read that statement to the Tribunal. 13 A. Okay. 14 "Witness statement of Andrew Dickson. 15 "I, Andrew Dickson, of Ibrox Stadium, 150 Edmiston 16 Drive, Glasgow, G51 2XD, say as follows: 17 "I have worked at Rangers Football Club ('Rangers', 18 the Club) since 1991. I began my career at Rangers as 19 an accountant then became financial controller in 1998. 20 In 2004 I became Head of Football Administration and 21 became more involved in the football side of the club's 22 business. 23 "In this witness statement, references made to the 24 bundle of documents are described as [X/Y] where X is 25 the relevant sub-trust and Y the page number; or are</p> <p style="text-align: center;">Page 8</p>

<p>1 located in the appropriate file as described. Documents 2 exhibited are referenced at [AD**]. 3 "This statement is divided into the following 4 sections: 5 "1. The Remuneration Trust. 6 "2. Negotiating with players. 7 "3. My own sub-trust. 8 "The Remuneration Trust. 9 "I became aware of the Murray Group Management 10 Remuneration Trust (the 'Trust') in 2001 or 2002. When 11 the Trust was established I was financial controller at 12 Rangers. At this time, my role did not involve me in 13 participating in discussions or negotiations with 14 players. I was, however, involved in preparing the 15 contractual documentation which concluded the commercial 16 deal with the player. 17 "In many cases, the club undertook to make 18 particular recommendations to trustees in respect of 19 funds contributed to the Trust. Given my role as 20 financial controller, I was aware of these contributions 21 being made. This was the way in which I first became 22 aware of the Trust. 23 "I understood that the Trust was a tax efficient way 24 of making funds available to players. When I first 25 became aware of the Trust, I was not particularly</p> <p style="text-align: center;">Page 9</p>	<p>1 transferred the money requested by the player before the 2 player had signed and returned the loan agreement. 3 I believe that this would not happen with loans 4 subsequently requested by a player because the player 5 sent their signed memorandum of borrowing, in the form 6 laid out in the original finance agreement, with their 7 loan request for the trustees' approval. This was done 8 to speed up the process. 9 "I later became involved in negotiating contracts 10 with players and explaining the Trust to them. This was 11 when I became Head of Football Administration, in 2004. 12 "At that time, the preliminary commercial 13 negotiations would be done by the chairman, 14 David Murray. He would reach an agreement in principle 15 with a player, which would of course not be legally 16 binding on either side. He would decide (and make clear 17 to the player) that he wanted this person to play for 18 Rangers, and indicate the sort of sum that Rangers would 19 be prepared to pay them. Martin Bain and I would then 20 negotiate a contract with that player or (more often) 21 the player's agent. 22 "We would usually enter that negotiation knowing how 23 much Rangers was prepared to spend and how much money 24 the player was hoping to get, based on his preliminary 25 discussion with David Murray. Paying a player salary is</p> <p style="text-align: center;">Page 11</p>
<p>1 concerned with the precise way in which the Trust 2 operated. 3 "I recall that in the early days of the Trust, the 4 club made certain contributions to the Trust which were 5 subsequently paid out to players as bonus payments (for 6 example, as in the list of 26 November 2001, volume 15 7 p 352-3). My recollection is that these payments were 8 paid for things like winning a cup, for example. My 9 recollection was that income tax was deducted from these 10 payments but it was not necessary for National Insurance 11 to be paid on them. 12 "I understood that one of the main ways in which 13 players could make use of funds which had been 14 contributed to the Trust was by requesting loans. I was 15 involved in checking up on the paperwork for loans. In 16 all almost cases, Arthur Numan being an exception, 17 whenever there was a new sub-trust, a loan request was 18 initially made by the player. The trustees then sent 19 a loan agreement directly to the individual concerned. 20 From time to time, it would be that the loan agreement 21 was not signed and returned by the individual. If that 22 happened, I would then be asked by the trustees via 23 Ian MacMillan to chase up the individual and ensure that 24 he completed and returned the documentation. Because of 25 this it could sometimes happen that the trustees</p> <p style="text-align: center;">Page 10</p>	<p>1 expensive because of tax and National Insurance, so with 2 the more expensive players we would try to get them to 3 accept a lower salary, but then include the player in 4 the Trust arrangements. This was on the basis that the 5 player would then have the opportunity to borrow money 6 from the Trust and that the Trust also provided benefits 7 to their family and inheritance tax advantages. 8 If we wanted to persuade a player to use the Trust 9 arrangements Martin or I would describe the Trust to the 10 player in simple terms. We explained that the Murray 11 Group had founded the Trust in Jersey. There were 12 a certain number of sub-trusts which flowed from that 13 Trust. A number of individual employees (from Rangers 14 and the wider Murray Group) were protectors of 15 sub-trusts. 16 "We explained that the contributions could be made 17 into the Trust and transferred to the sub-trust, which 18 would then be held for the benefit of the nominated 19 beneficiaries of the protector of the sub-trust. The 20 player would be the protector of the sub-trust and he 21 would have the ability to nominate the beneficiaries of 22 the sub-trust. The money would then be transferred into 23 the sub-trust and then the individual employee would be 24 able to ask the trustees to lend him the money which had 25 been contributed.</p> <p style="text-align: center;">Page 12</p>

<p>1 "I understood that when the trustee gave loans to 2 players, the loans were for a 10-year period and fell 3 due for repayment at the end of that time. We explained 4 to the players that at the end of the loan period the 5 loan was due to be repaid, however, the employee could 6 request that the loan be rolled forward for a further 7 period and it was expected that loans would ultimately 8 be repaid after death.</p> <p>9 "I would not say there was any reluctance among 10 players to accept this arrangement. Certain players 11 were more inquisitive before agreeing to it. Some would 12 ask nothing and say, "Absolutely fine". Others would 13 want their legal advisers to look at the structure and 14 review some of the documentation that lay behind the 15 Trust. In those cases, we put their legal advisers in 16 touch with Ian MacMillan for them to discuss the 17 technicalities.</p> <p>18 "I believe that the reason why players did not 19 object to the loans was because it was described to them 20 on the basis of the loan being repayable after an 21 initial 10-year period, but that at that point in time 22 they would have the opportunity to request that loan be 23 rolled forward for another period and ultimately be 24 repayable on death.</p> <p>25 "If we did talk about the rolling on of the loan and</p> <p style="text-align: center;">Page 13</p>	<p>1 discuss with the trustees at the relevant time.</p> <p>2 I explained that we believed that, depending on what 3 country they were going back to, it might be possible 4 for the player to request the trustees to distribute 5 assets in the Trust out to them or their family.</p> <p>6 Whether such payments would be made was, however, 7 something which the player would have to discuss with 8 the trustees. The club could facilitate any such 9 discussions, but could not give any guarantees as to 10 what would happen. I believe that in some cases where 11 players have left the club and moved abroad, the funds 12 in the Trust which were contributed by the club in 13 respect of that player have been paid out by the 14 trustees. A small number of players did enquire about 15 this and I passed them to Ian MacMillan.</p> <p>16 "Players would receive letters setting out the 17 recommendations that the club intended to make to the 18 trustees. These letters vary considerably. Over the 19 relevant period of time, there were a number of people 20 who drafted these letters. From 2004, the majority of 21 them will have been drafted by me. If there were any 22 particular queries that came up at the time then I would 23 have taken advice from Ian MacMillan, but most letters 24 would be based on earlier examples. The general form 25 was that the club promised to recommend to the trustees</p> <p style="text-align: center;">Page 15</p>
<p>1 its eventual repayment, we would then explain the 2 inheritance tax effects of the Trust. As I understood 3 it, in the event that an individual died when a loan 4 that he had been made by the trustees was outstanding, 5 the loan would at that point be repaid by the 6 individual's estate. This would reduce the inheritance 7 tax payable on the individual's death and, once repaid, 8 would be held in the sub-trust for the benefit of the 9 nominated beneficiaries and could then be paid out to 10 them.</p> <p>11 "The players clearly saw from the letters setting 12 out the undertakings that we gave and from the loan 13 documentation that the players signed that the club was 14 only in a position to make recommendations to the 15 trustees. I think we did make the point to players 16 that, to date, none of our recommendations had been 17 refused by the trustees but that we, as a club, had no 18 power to instruct the trustees. So we were all in the 19 hands of the trustees, in terms of what they wanted to 20 do.</p> <p>21 "When the club was signing foreign nationals, the 22 issue of what would happen to funds which had been 23 contributed to the Trust when they left the club would 24 often come up. If that issue did arise, I explained to 25 the player that this was a matter which he would have to</p> <p style="text-align: center;">Page 14</p>	<p>1 that the player be made a protector of a sub-trust and 2 that the sub-trust be funded with certain amounts; and 3 that the club promised to ensure (by one means or 4 another) that the trustees had sufficient funds 5 available to carry out those recommendations should they 6 decide to do so. An example letter is at [15/19]. As 7 I understood it, whether funds would ultimately be 8 allocated to a player's sub-trust was a matter for the 9 trustees and lay outside the control of the club. In 10 the same way, the question whether to make loans to 11 players was one for the trustees, not for the club.</p> <p>12 "I recall two cases where there was a dispute 13 between a player and the club over whether we had done 14 what we had promised. The more extended dispute was 15 with Olivier Bernard and it had two aspects. There was 16 a delay due to his having failed to supply the correct 17 documents to the trustees. However, the main dispute 18 was about contributions around the time of his 19 employment being terminated. We came to an agreement to 20 recommend a contribution to his Trust of a certain 21 amount which one of his advisers agreed to. Then 22 subsequent to that, his adviser came back and claimed 23 that there were still undertakings to make contributions 24 to the Trust which had not been fulfilled. The adviser 25 said he was passing it on to a Scottish lawyer to deal</p> <p style="text-align: center;">Page 16</p>

4 (Pages 13 to 16)

<p>1 with. We never heard anything from that Scottish 2 lawyer. I would say that the issue has gone away from 3 the amount of time in which nothing has happened. 4 "We had a similar situation in Tore Andre Flo: we 5 had agreed to make recommendations to the trustees to 6 fund that sub-trust as long as the player continued to 7 play for Sunderland. After he left Sunderland he was 8 looking for more contributions to be made to the Trust. 9 The club did not do so. 10 "Over the years there have been some players who 11 have asked for interest to be paid because contributions 12 had been made to the relevant sub-trust late. As I have 13 noted in paragraph 20 above, the club had promised to 14 make recommendations and to ensure that the trustees 15 were in funds so as to be able to carry out those 16 recommendations if they considered it appropriate to do 17 so. There was, therefore, as I understood it, no 18 entitlement to interest for players in cases where 19 contributions to a sub-trust were made late. In such 20 situations I pointed out (for example in the email to 21 Neil Foster in respect of Fanfan, dated 21 January 2006, 22 [88/1] that all the club can do is make recommendations 23 to the trustees. I believe that the club has never made 24 any payments of interest to players. I understand that 25 there are cases in which sub-trusts were funded at</p> <p style="text-align: center;">Page 17</p>	<p>1 I have been shown a document which I understand has been 2 prepared by HMRC entitled '2006/07 wage reconciliation 3 to look at figures on Andrew Dickson player plan post 4 window spreadsheet' [File 13/142]. A copy of my 5 original spreadsheet is exhibited to this statement 6 (page 1 of AD1). This spreadsheet shows a list of the 7 Rangers first team players, and certain information 8 about them (contract expiry and date of birth). It then 9 sets out three columns: (a) 'Total salary inc Apps [that 10 is, appearances]', (b) 'Guaranteed net earnings'; and 11 (c) 'Per appearance'. This spreadsheet was prepared by 12 me as an aide-memoire for me and for the club's chief 13 executive, Martin Bain. The column setting out 'Total 14 salary inc [including appearances]' was an estimated 15 cost of the player to the club for the relevant year. 16 It was an estimate because in almost all cases part of 17 the player's remuneration was on a per-appearance basis 18 and I needed to estimate how many appearances that 19 player would make in that season. The column entitled 20 'Guaranteed net earnings' contained figures which 21 Martin Bain and I used in order to be able to compare 22 the players' various different packages. The figures 23 were 'guaranteed' figures in the sense that payments 24 which were dependent on appearances being made were 25 excluded save to the extent that the club had agreed</p> <p style="text-align: center;">Page 19</p>
<p>1 a later time than the player had expected and that, 2 subsequently, the club recommended that a somewhat 3 larger contribution should be made to the relevant 4 sub-trust. I do not recall why such changes in the 5 recommendations made by the club occurred. There are 6 a number of reasons why this could have happened. It is 7 certainly possible that the club considered that in 8 these circumstances it was appropriate to make 9 a recommendation that a larger contribution to the 10 sub-trust should be made. If this was indeed the case, 11 however, I do not believe that the club would have been 12 under any obligation to do so. Rather, the 13 recommendation for there to be a higher contribution 14 would have been made by the club to try to ensure that 15 the club maintained a good relationship with the player 16 concerned. 17 As far as the club was concerned, the expense of 18 a player included both his salary and the Trust 19 contributions we had undertaken to make, even though 20 those were not going to be paid to that player. For 21 this reason, the cost of contributing to the Trust would 22 be accounted for by the club in the same way as the cost 23 of a player's salary. From the player's point of view 24 they were different but from the club's perspective in 25 terms of accounting for the cost they were the same.</p> <p style="text-align: center;">Page 18</p>	<p>1 a minimum annual figure in respect thereof. This 2 allowed Martin and me, when dealing with players, or 3 when discussing players at a board meeting, to have 4 immediately to hand a simple outline of the relevant 5 figures so as to be able to describe and compare the 6 players' packages. For this reason I did not record 7 a figure for players who had left the club. 8 "Also, for this reason, when we took out insurance 9 against a player's injury, we would include both figures 10 as part of his cost to the club. I note that in the 11 Stefan Klos insurance documents [file 13 page 181], 12 which include the insurer's schedule for Klos, Boumsong 13 and Prso, the insurer has counted both sums as part of 14 the 'annual salary'. We would not characterise the 15 Trust contributions in that way. For the purposes of 16 that policy, however, the insurer will have to pay all 17 the sums for which the player is insured in the event 18 that the player cannot play. Looking at the position 19 from the insurer's perspective, therefore, I am not 20 particularly surprised that the insurer has described 21 the payments in this way. 22 "Where there was a renegotiation with an existing 23 player there would be the same sort of process as for 24 a new player. Obviously there were those who were 25 already using the Trust and they were fully aware how it</p> <p style="text-align: center;">Page 20</p>

<p>1 operated, and there would be some who were new to it.</p> <p>2 "By 2006 the Group had decided to stop using the</p> <p>3 Trust for people who weren't footballers. There are now</p> <p>4 only two sub-trusts to which recommendations are made</p> <p>5 regarding contributions from the main Trust.</p> <p>6 "When a player was leaving the club, in certain</p> <p>7 instances this would have been prior to their contract</p> <p>8 term being over. As part of a negotiation process,</p> <p>9 around terminating their contract, we did on occasion</p> <p>10 make recommendations to the trustees and make</p> <p>11 contributions to the Trust.</p> <p>12 "I am aware that I have often used quite casual</p> <p>13 language when describing payments into the Trust. For</p> <p>14 example, I passed on Arthur Numan's question as to how</p> <p>15 much was sitting within the Trust for him [15/30].</p> <p>16 I know he is not a beneficiary but I would expect that</p> <p>17 he (and plenty of players) would casually refer to the</p> <p>18 money as theirs, even though as a matter of law it isn't</p> <p>19 and it is controlled by the trustees.</p> <p>20 "Where I have said 'pay so much through the Trust',</p> <p>21 this was really shorthand for the case where we would</p> <p>22 contribute £200,000 into the Trust which a player would</p> <p>23 then be able to borrow.</p> <p>24 "Once a player's package has been agreed, this is</p> <p>25 then written into the SPL player's contract. [AD2] is</p> <p style="text-align: center;">Page 21</p>	<p>1 "There were discussions about the possibility of</p> <p>2 making regular contributions to the Trust with</p> <p>3 recommendations that they be used to fund my sub-trust</p> <p>4 (in a similar manner as with players), but in fact this</p> <p>5 was not put into practice and Rangers decided to</p> <p>6 increase my annual salary instead.</p> <p>7 "My understanding of the sub-trust was that my</p> <p>8 nominated beneficiaries could benefit in the event of my</p> <p>9 death. In my lifetime no payments could be made by the</p> <p>10 Trust but I and my family could access funds by way of</p> <p>11 loan.</p> <p>12 "My wife knows about the sub-trust, though she</p> <p>13 probably doesn't have a detailed understanding of how it</p> <p>14 works.</p> <p>15 "As protector, I did not think I had much influence</p> <p>16 over the trustees. You can make suggestions or</p> <p>17 recommendations but if they decide not to do it then</p> <p>18 there's not a lot you can do about it. I saw it as</p> <p>19 unlikely that they would refuse requests, but the</p> <p>20 standard wording for letters making requests was,</p> <p>21 'I will abide by your decision', and I knew that.</p> <p>22 "Apart from asking for loans, I could have left the</p> <p>23 money in the sub-trust, or I could have asked the</p> <p>24 trustees to invest it to buy an asset.</p> <p>25 "I took loans to give me access to money that, at</p> <p style="text-align: center;">Page 23</p>
<p>1 an example of the standard form. The player's contract</p> <p>2 of employment together with SFA registration form is</p> <p>3 lodged with both the SFA and the SPL. There is no</p> <p>4 requirement to lodge the letter of undertaking with the</p> <p>5 regulatory football authorities, because the regulations</p> <p>6 only require that payments to a player by his club are</p> <p>7 registered.</p> <p>8 "My own sub-trust.</p> <p>9 "It was first suggested that I participate in the</p> <p>10 Trust when I was due to receive a bonus in the summer of</p> <p>11 2003. The suggestion to use the Trust would have been</p> <p>12 in discussion and negotiation with Martin Bain. I can't</p> <p>13 remember whether it was him or me who suggested it. I'd</p> <p>14 assume that I could have turned round to Martin and</p> <p>15 said, 'No, just pay me that amount, subject to tax and</p> <p>16 National Insurance'.</p> <p>17 "I preferred the Trust as it gave me access to that</p> <p>18 amount tax-free. I was also attracted by the</p> <p>19 inheritance tax advantages.</p> <p>20 "I became protector of the 5 3rd sub-trust on</p> <p>21 26 August 2003. [53/2].</p> <p>22 "Payments were contributed to my sub-trust of £8,000</p> <p>23 in August 2003 and £15,000 in July 2005. I borrowed</p> <p>24 those sums under a loan agreement dated 26 August 2003</p> <p>25 and a memorandum of borrowing dated 1 August 2005.</p> <p style="text-align: center;">Page 22</p>	<p>1 that point in time, I needed. I didn't put much weight</p> <p>2 on the purpose I put in the loan requests, because I saw</p> <p>3 it as part of the standard form. Some of the money was</p> <p>4 invested into my house and probably some of it was</p> <p>5 spent.</p> <p>6 "In terms of the machinery of taking out a loan, in</p> <p>7 the first instance I completed a loan request letter (at</p> <p>8 [53/1]) and I then received a loan agreement (at</p> <p>9 [53/29]. For later contributions the loan request and</p> <p>10 a memorandum of borrowing would have been sent off</p> <p>11 together for the approval of the trustees.</p> <p>12 "My letters would be sent off on my behalf by the HR</p> <p>13 department: if I did it today it would be by Claire</p> <p>14 Rinkes, but I can't remember if Claire was there at that</p> <p>15 time. Because I was dealing with the paperwork for</p> <p>16 players' loans, I preferred to have HR do that for mine</p> <p>17 to keep things separate from an audit perspective.</p> <p>18 "The loans fall due ten years after the date of the</p> <p>19 original loan. In my case I will have to repay between</p> <p>20 £25,000 and £30,000 in about three years. Depending on</p> <p>21 my circumstances at the time, I would hope to roll it</p> <p>22 forward or take out a new loan.</p> <p>23 "At that time I would expect the trustees to be</p> <p>24 writing to me, and I would ask them about having the</p> <p>25 loan renewed or extended. I have been told by</p> <p style="text-align: center;">Page 24</p>

6 (Pages 21 to 24)

<p>1 Ian MacMillan that the trustees will be amenable to 2 requests to extend loans by five years. 3 "If I had to raise the money to repay this loan, 4 I could do so. 5 "I have no plans for changing this arrangement if or 6 when I leave Rangers, and I never have had. 7 "On 10 October 2006 I executed a deed of removal and 8 appointment of trustee. [53/13]. I did this on the 9 advice of Ian MacMillan. 10 "I have retained copies of the documents relevant to 11 my sub-trust. 12 "I believe that the facts stated in this witness 13 statement are true. 14 "Dated 20 September 2010." 15 MR THORNHILL: Just pause for a moment, Mr Dickson. If you 16 want to pour yourself a glass of water, do. 17 THE JUDGE: Just on that, would it be helpful if we had our 18 usual coffee break a little later, say about quarter to 19 12, 10 to 12? 20 MR THORNHILL: I think that would be appropriate, sir, in 21 view of the somewhat delayed start. 22 THE JUDGE: If you'll interrupt yourselves at an appropriate 23 time. 24 MR THORNHILL: Yes, I'll keep an eye on the clock, sir. 25 You see then an exhibit, AD1. Do you have that</p> <p style="text-align: center;">Page 25</p>	<p>1 season by Rangers Football Club (Rangers, the club) in 2 relation to the UEFA Champions League. 3 "Each season Rangers agrees a bonus structure for 4 its players. This covers, for example, winning games in 5 the Scottish Premier League and winning trophies 6 (whether in League or Cup competitions). The bonus 7 structure is agreed from year to year following 8 negotiations between the first team captain (acting on 9 behalf of the players) and the club management. In 10 recent years Martin Bain (the club's chief executive) 11 has generally led the negotiations on behalf of the 12 club. Discussions concerning the negotiation of the 13 bonus structure have therefore usually taken place 14 directly between the captain and Martin Bain. In my 15 role as Head of Football Administration, I will 16 generally also have input into these discussions and 17 will attend meetings where appropriate. This year, for 18 example, I have met the first team captain (and certain 19 players) with Martin Bain, and occasionally on my own, 20 to discuss the bonus structure for the current season 21 (2010/11). 22 "In my experience, the process of negotiation which 23 leads to the agreement of the bonus structure can vary 24 greatly from year to year. The expectations for the 25 performance of the club and the personality of the</p> <p style="text-align: center;">Page 27</p>
<p>1 there? Is this the sheet of calculations on the next 2 two pages which you referred to in paragraph 24 of your 3 statement? 4 A. Yes, it is. 5 Q. And then the next exhibit, AD2, this is a Scottish 6 Premier League contract; is that right? 7 A. Yes, a standard SPL contract. 8 Q. And that's a standard one, yes. 9 A. Yes. 10 Q. And that's the contract which you refer to in 11 paragraph 31 of your statement; is that right? 12 A. That's correct. 13 Q. If we could move on, there is a second statement from 14 you, which comes after the SPL contract. Do you have 15 the second witness statement? 16 A. Yes, I do. 17 Q. Would you please read that to the Tribunal? 18 A. Okay. 19 "Second witness statement of Andrew Dickson. 20 "I, Andrew Dickson of Ibrox Stadium, 150 Edmiston 21 Drive, Glasgow, G51 2XD, say as follows: 22 "I provided a witness statement in relation to the 23 above matter on 20 September 2010. I have been asked to 24 address one further matter in this witness statement, 25 namely the team bonuses awarded during the 2005/2006</p> <p style="text-align: center;">Page 26</p>	<p>1 captain at the relevant time both have a major impact. 2 Negotiations can be quick and straightforward or more 3 drawn out depending, in particular, on the demands that 4 the captain is making on behalf of the players. 5 "I have been asked to describe the process by which 6 the bonus structure for the 2005/06 season came to be 7 agreed. So far as I recall, my input into the 8 discussions with the captain in relation to the bonus 9 structure that year was limited. I cannot recall 10 attending any meetings with the captain in respect of 11 the bonus structure for that season. Rather, I believe 12 that Martin Bain had the principal role in undertaking 13 the negotiations with the captain that year. 14 "I do, however, recall from my discussions with 15 Martin during the 2005/06 season that negotiating the 16 bonus structure with the captain that year was very 17 challenging. The captain that year was Barry Ferguson. 18 I recall that Martin considered that Barry was making 19 very large demands on behalf of the players for the 20 European competitions and that Martin was unwilling to 21 meet those demands. I believe that as a result of the 22 mismatch in Martin and Barry's positions, the 23 negotiations could not be concluded before the start of 24 the 2005/06 season. I recall discussing the issue of 25 the bonus structure with Martin around this time and we</p> <p style="text-align: center;">Page 28</p>

7 (Pages 25 to 28)

<p>1 agreed that the best thing to do was to apply the</p> <p>2 figures set out in the bonus structure for the previous</p> <p>3 (2004/05) season at least for domestic competitions.</p> <p>4 This meant that we had a basis for paying bonuses based</p> <p>5 on performance, at least for domestic competitions.</p> <p>6 "Bonuses had not, however, been agreed (nor were</p> <p>7 they set by reference to the previous year's bonus</p> <p>8 structure) for European competitions. In 2005/06 the</p> <p>9 club had qualified for the Champions League third</p> <p>10 qualifying round as a result of winning the Scottish</p> <p>11 Premier League the previous season. Because of</p> <p>12 Scotland's coefficient as a country within UEFA, the</p> <p>13 club had a bye in the first two Champions League</p> <p>14 qualifying rounds. The club's Champions League campaign</p> <p>15 started in the third qualifying round, where the club</p> <p>16 was drawn against Anorthosis Famagusta, a Cypriot club.</p> <p>17 The first leg was played shortly after the commencement</p> <p>18 of the domestic season on 9 August 2005 in Cyprus, and</p> <p>19 the second leg was played on 24 August 2005 at Ibrox.</p> <p>20 The club had to win the tie in order to progress to the</p> <p>21 group stages of the Champions League.</p> <p>22 "I remember having a conversation with Martin Bain</p> <p>23 during August 2005 about the possibility of the club</p> <p>24 making Trust contributions (rather than payments through</p> <p>25 the payroll) in respect of the Champions League bonuses.</p> <p style="text-align: center;">Page 29</p>	<p>1 this management report.</p> <p>2 "I believe that the management report would have</p> <p>3 been prepared in early to mid-September. Management</p> <p>4 reports were generally submitted around the middle of</p> <p>5 the following month. There are notes in the management</p> <p>6 report recording highlights of the previous month</p> <p>7 (August). In particular, there are a number of</p> <p>8 references to player movements before the close of the</p> <p>9 transfer window (which closed at the end of August that</p> <p>10 year).</p> <p>11 "The management report referred to bonuses in</p> <p>12 respect of the Champions League as follows:</p> <p>13 "Champions League.</p> <p>14 "The club qualified for the Champions League by</p> <p>15 beating Anorthosis Famagusta.</p> <p>16 "The player's bonuses were agreed as follows:</p> <p>17 "£25,000 per player who played/was in squad in both</p> <p>18 games (paid net through RT).</p> <p>19 "In group stages £7,500 per win and £3,750 per draw</p> <p>20 (paid net through RT).</p> <p>21 "I have been shown a copy of a document entitled</p> <p>22 'The Rangers Football Club PLC: 2005/06 Standard Bonus</p> <p>23 Structure' (16/B/41) (the 'Bonus Structure Document').</p> <p>24 The bonus structure document is not dated. I believe</p> <p>25 that I prepared this document at some point during the</p> <p style="text-align: center;">Page 31</p>
<p>1 This would have been around the time of the Famagusta</p> <p>2 games. I cannot now remember the precise date of the</p> <p>3 conversation. I remember that Martin informed me that</p> <p>4 he had reached an agreement with Barry Ferguson that the</p> <p>5 bonuses would be contributed to the Trust rather than</p> <p>6 paid through payroll and that Martin wanted to confirm</p> <p>7 that this would be efficient from a tax point of view.</p> <p>8 I remember that I was comfortable with the idea of the</p> <p>9 bonuses being contributed to the Trust because the club</p> <p>10 was not under a contractual obligation to pay these</p> <p>11 bonuses in cash to the players. This was in line with</p> <p>12 the advice which we had received from Ian MacMillan, the</p> <p>13 Group Tax and Pensions Manager at the Murray Group in</p> <p>14 relation to the making of contributions to the Trust.</p> <p>15 "I have been shown a copy of the 'Rangers Football</p> <p>16 Club PLC: Football Business: August 2005 Management</p> <p>17 Report' (16/M/215) (the 'Management Report'). As part</p> <p>18 of the reporting process within the club, each head of</p> <p>19 department submitted a monthly report which was then</p> <p>20 collated into the management report. I was generally</p> <p>21 responsible for preparing the 'football business'</p> <p>22 element of the management report. It is therefore</p> <p>23 likely that I will have prepared at least some of this</p> <p>24 management report. I cannot now recall definitively,</p> <p>25 however, whether that was indeed the case in relation to</p> <p style="text-align: center;">Page 30</p>	<p>1 2005/06 season as a record of the agreement ultimately</p> <p>2 reached as to the bonus structure between the captain</p> <p>3 and the club. I cannot now recall, however, exactly</p> <p>4 when the document was prepared. We would need to have</p> <p>5 a record of the bonus structure, partly so that it was</p> <p>6 easy to confirm the amounts that were due to be paid,</p> <p>7 and partly because, when negotiating with a new player,</p> <p>8 they or their agent might ask to see the current (or,</p> <p>9 for those signing in the summer, the previous) bonus</p> <p>10 structure.</p> <p>11 "In relation to the Champions League, the bonus</p> <p>12 structure document records that:</p> <p>13 "Champions League.</p> <p>14 "£25,000 net in the event that Rangers FC qualifies</p> <p>15 for the Group Stages of the 2005/06 UEFA Champions</p> <p>16 League.</p> <p>17 "£7,500 net for every match that Rangers FC win in</p> <p>18 the Group Stages of the 2005/06 UEFA Champions League.</p> <p>19 "£3,750 net for every match that Rangers FC draw in</p> <p>20 the Group Stages of the 2005/06 Champions League.</p> <p>21 "In the event that Rangers FC qualify from Group</p> <p>22 Stages of the 2005/2006 UEFA Champions League will be</p> <p>23 automatically doubled."</p> <p>24 "As noted above, the agreement which was reached</p> <p>25 between the captain and the club in relation to the</p> <p style="text-align: center;">Page 32</p>

8 (Pages 29 to 32)

<p>1 Champions League bonuses was for contributions to be 2 made to the Trust I understood that contributions made 3 to the Trust not be subject to PAYE, with the result 4 that players could make requests to borrow the whole of 5 the amount contributed by the club. I believe that this 6 was what I would have had in mind in describing the 7 amounts in respect of the Champions League as being net. 8 "I have compared the bonus structure document 9 at 16/B/41 to the management report shown at 16/M/215. 10 I would make the following observations: 11 "1. The reference to '£25,000 net in the event that 12 Rangers FC qualifies for the group stages of the 2005/06 13 UEFA Champions League' in the bonus structure document 14 broadly matches the note '£25,000 per player to 15 played/was in the squad in both games (paid net through 16 RT)' in the management report. 17 "2. The reference to '£7,500 net for every match 18 that Rangers FC win in the group stages of the 2005/06 19 UEFA Champions League' in the bonus structure document 20 is in line with the corresponding note in the management 21 report, as is the provision for games drawn. 22 "3. However, the bonus structure document also 23 contains a further provision, not mentioned in the 24 management report, namely: 'In the event that Rangers FC 25 qualify from Group Stages bonuses earned previously in Page 33</p>	<p>1 follows: 2 "As far as I can ascertain from our filing I don't 3 appear to have a Standard Club Bonus Schedule for season 4 2005/06 lodged with the SPL [Scottish Premier League]. 5 A few individual players' contracts contain terms and 6 conditions pertinent to them including bonuses." 7 "From these enquiries I believe that the club did 8 not file the bonus structure document with the Scottish 9 Premier League for the 2005/06 season. Usually, 10 a document of this nature would have been submitted to 11 the Scottish Premier League. I cannot now recall, 12 however, whether there was any reason in particular as 13 to why the bonus structure document in respect of the 14 2005/06 season was not submitted to the Scottish Premier 15 League. 16 "I have been shown a spreadsheet at 13/139 (the 17 spreadsheet). I believe that I prepared this document. 18 The spreadsheet is undated. I cannot now recall exactly 19 at what point in time I prepared it. The spreadsheet 20 refers to bonus amounts in respect of all the matches in 21 the Champions League group stages (which took place 22 between September and December 2005). One column of the 23 spreadsheet refers to 'Inter Milan Home'. This was 24 a reference to the last Champions League group game on 25 6 December 2005 against Inter Milan at Ibrox. The Page 35</p>
<p>1 the 2005/06 UEFA Champions League will be automatically 2 doubled'. I believe that this must have been because 3 when the management report was prepared (in around 4 mid-September 2005) this apart of the bonus structure 5 had not yet been agreed between the captain and the 6 club. This would have been agreed towards the end of 7 the Champions League group stages when it became clear 8 that there was a chance that Rangers would qualify for 9 the last 16 although I cannot be certain of precisely 10 when this was. 11 "I cannot now recall whether figures for domestic 12 bonuses were ever formally agreed between the captain 13 and the club for the 2005/06 season. As noted above, 14 the club had begun the 2005/06 season by continuing to 15 pay bonuses based on the previous year's bonus 16 structure. It is possible that this practice simply 17 continued through to the end of the 2005/06 season and 18 that I recorded it in the bonus structure document when 19 I came to prepare that document. 20 "In October 2010 I was asked to confirm with the 21 Scottish Premier League whether the bonus structure 22 document had been filed with the Scottish Premier League 23 during the course of the 2005/06 season. I made this 24 enquiry by telephone and spoke to Priti Trivedi. 25 Priti Trivedi responded by email of 27 October 2010 as Page 34</p>	<p>1 result was a 1-1 draw. Under the bonus structure which 2 had been agreed, the club was due to make contributions 3 of £3,750 to the Trust in respect of each player. From 4 this, I believe that the spreadsheet must have been 5 prepared at some point after the Inter Milan match on 6 6 December 2005. I cannot recall precisely how much 7 later this would have been, however. A subsequent 8 column in the spreadsheet refers to 'RT due 9 in December'. This was a reference to instances where 10 the club had agreed with a player that it would make 11 a contribution to the Trust and recommend that the money 12 be advanced to his sub-trust. The final two columns of 13 the spreadsheet contain figures representing amounts 14 paid by the club to the Trust and amounts which were 15 still outstanding. 16 I believe that in most of the cases referred to in 17 the spreadsheet the club ultimately made contributions 18 to the Trust as recorded in the spreadsheet. I recall, 19 however, that in some cases, contributions to the Trust 20 were not ultimately made by the club. I believe that 21 this was because of difficulties which arose with the 22 then trustee of the Trust (Equity) in 2006. I recall 23 that at this time Equity were refusing to make loans to 24 protectors without security. In some cases, therefore, 25 it was decide that rather than making contributions to Page 36</p>

<p>1 the Trust, payments would be made to individuals through 2 the payroll. In some instances, payments were made to 3 individuals under deduction of tax. This was the case, 4 for example, with Francis Jeffers and Ross McCormack. 5 In one case, that of Hamed Namouchi, the club grossed up 6 the payment which was made through payroll so that he 7 would receive the same amount of money that we 8 understood he would have had access to in the event that 9 a contribution was made to the trust. So far as I 10 recall, Hamed Namouchi was treated more favourably by 11 the club than the other two individuals as he had been 12 conscientious and dealt with the paperwork and 13 administrative matters which we had asked him to deal 14 with, whereas Francis Jeffers and Ross McCormack had 15 failed to do so. 16 "I believe that the facts stated in this witness 17 statement are true. 18 "Dated 8 April 2011." 19 MR THORNHILL: Thank you very much, Mr Dickson. 20 Sir, I have no further questions in-chief. 21 Mr Dickson, you must stay there and my learned 22 friend will ask you questions, but could you remember, 23 when answering the questions, to turn towards 24 the Tribunal because they want to hear your answers, and 25 don't speak too fast because someone's trying to record</p> <p style="text-align: center;">Page 37</p>	<p>1 a statement, which he then sent to me, I then looked 2 over, and we probably had maybe one or two telephone 3 conversations with me going over my statement before 4 I was happy with what had been produced. 5 Q. Can you remember how long the meeting was that you had 6 initially? 7 A. I would probably guess probably somewhere about an hour 8 and a half. 9 Q. In relation to your second statement, tell me about how 10 that came about. 11 A. Again, I was asked to prepare a second statement on the 12 subject matter of the 2005/2006 bonus schedule. Again, 13 I had an initial meeting. Again, I think it was with 14 Tom, I think. 15 Q. Sorry, Tom Chacko? 16 A. Sorry, Tom Chacko. I then was given a draft of the 17 statement. I then actually made changes to it myself, 18 sent it back to Tom and Jonathan, Tom Chacko and 19 Jonathan Bremner. I then had a conversation with them 20 on the phone and we agreed it at that particular point 21 in time. 22 Q. So you were asked to give that information by them. 23 What discussions, if any, did you have with other people 24 concerning the content of your second statement? 25 A. Outside Tom and Jonathan, nobody.</p> <p style="text-align: center;">Page 39</p>
<p>1 what you're saying. 2 A. Okay. 3 Cross-examination by MR THOMSON 4 MR THOMSON: You were referred briefly to the contract 5 that's appended to your first statement, Mr Dickson. 6 I don't want you to bother looking at it, but I think 7 you will remember that it says that it's in force from 8 1 May 2008. 9 A. Yes. Correct. 10 Q. And it's a Harper McCleod document. They obviously 11 drafted the standard form for SPL; is that right? 12 A. Yes, the other -- the lawyers that act on behalf of the 13 SPL. 14 Q. And before that, there was another standard form 15 contract which was different but similar? 16 A. Correct. 17 Q. Can I ask you about your first statement. Can you 18 describe to me the way in which that statement was 19 prepared. 20 A. From memory, because it was six months ago, we had an 21 initial meeting with -- I can't remember whether it was 22 Jonathan Bremner and Tom Chacko both or just one of 23 them, I cannot remember the initial meeting, I think 24 I actually just met with Tom, who effectively 25 interviewed me, took notes. He then went away, drafted</p> <p style="text-align: center;">Page 38</p>	<p>1 Q. So you haven't discussed the content at all with anyone 2 else? 3 A. No. 4 Q. In your statement you make reference to contacting 5 I think it's the SPL, is it, or is it the SFA, remind 6 me? 7 A. SPL. 8 Q. What provoked you to do that? 9 A. I think it was a phonecall from Ian MacMillan, I think, 10 to ask me to contact the SPL to see whether they held 11 a copy of the 2005/2006 bonus schedule. 12 Q. When did you receive that phonecall? 13 A. I can't remember. I think it was 27 October, I think 14 was the date, so it would have been either the 27th or 15 the 26th. 16 Q. So you contacted the SPL the same day or perhaps -- 17 A. Yeah. 18 Q. -- the day after you were contacted? 19 A. Very, very shortly after. 20 Q. What did Mr MacMillan say to you otherwise? 21 A. My understanding was something had been discussed in the 22 previous tribunal, I think, and they wanted 23 clarification as to whether in fact the SPL actually 24 held a copy of the bonus schedule or not. 25 THE JUDGE: Just go over it again. Ian MacMillan had asked?</p> <p style="text-align: center;">Page 40</p>

10 (Pages 37 to 40)

<p>1 A. That I contact the SPL to establish whether in fact they 2 were actually holding a copy of the relevant bonus 3 schedule. 4 THE JUDGE: And you referred to an earlier hearing? 5 A. The previous hearing -- 6 THE JUDGE: Another day's evidence of this hearing? 7 A. Yes. 8 THE JUDGE: Yes. 9 MR THOMSON: What else did he say about what the nature of 10 the discussion in the previous tribunal had been? 11 A. I don't think he said anything else at that time. 12 Q. 27 October was a date when the Tribunal was still 13 sitting last time, Mr Dickson. Are you aware of that? 14 A. Yes. 15 Q. So when you said the previous tribunal, it wasn't then 16 the previous tribunal, it was then the current tribunal. 17 Yes? 18 A. Okay. 19 Q. And in fact I think I'm right in saying that 20 Mr MacMillan was actually in the witness box at the 21 time. Are you aware of that? 22 A. I can't remember at that point in time. 23 Q. Why was it he was asking you to find out if this 24 document had been lodged with the SPL? 25 A. I don't know.</p> <p style="text-align: center;">Page 41</p>	<p>1 A. No. 2 Q. From what Mr Bain told you, what did you understand the 3 position to be about what had or had not been agreed as 4 time moved forward? 5 A. Sorry, I'm not sure -- at what particular point do you 6 mean? 7 Q. I mean from the beginning of whenever the discussions 8 started. I just want you to -- rather than just 9 referring us to your statement, I just want you to tell 10 me what your understanding was as to how negotiations 11 proceeded that particular year. 12 A. My understanding was that there were negotiations were 13 not easy. Barry was looking for -- had huge demands in 14 terms of the bonuses and -- 15 Q. That was bonuses for what? 16 A. The Champions League. 17 Q. Just for that? He wasn't looking for ridiculous figures 18 for the other things, but just for the Champions League? 19 A. There was no discussions around the domestic bonuses, to 20 my knowledge. 21 Q. No discussions. So something had to be discussed in 22 order to be agreed; what was your understanding of what 23 the agreement was? 24 A. For the domestic bonuses? 25 Q. Yes.</p> <p style="text-align: center;">Page 43</p>
<p>1 Q. What was the point? 2 A. I don't know. 3 Q. Do you think that it's relevant? 4 A. I don't know whether it's relevant or not. 5 Q. Well, you've mentioned doing it in your statement. 6 I was wondering why it's in your statement. 7 A. Because I was asked to do so. 8 Q. Well, you were asked to do it, but why is it in your 9 statement? Are you unable to say why it's in your 10 statement? 11 A. It must have come up in conversation as one of the 12 questions that either Tom or Jonathan asked me at that 13 particular point in time. 14 Q. I know in your statement you say that it was Mr Bain who 15 at least largely had the discussions with Mr Ferguson in 16 connection with this bonus. 17 A. Yes; correct. 18 Q. Were you involved in the discussions at all? 19 A. I wasn't there when the discussions were taking place, 20 no. 21 Q. So you can't say anything at all about what was actually 22 discussed between Martin Bain -- or, sorry, I'll 23 rephrase that. You can't say anything at all about what 24 was discussed with Barry Ferguson as a matter of your 25 own direct involvement?</p> <p style="text-align: center;">Page 42</p>	<p>1 A. Well, I think I actually say in my statement that -- 2 Q. I just want your recollection at the moment. 3 A. There was no agreement. It wasn't specifically 4 discussed. 5 Q. So your understanding is that there was no agreement 6 about the domestic but there also was no discussion 7 about the domestic? 8 A. Correct. 9 Q. Even although these bonus schedules are supposed to be 10 agreed and longed with the SPL and SFA at or before the 11 beginning of the season? 12 A. For the domestic bonuses all that happened was that the 13 domestic bonuses for the previous season were carried 14 forward. 15 Q. Well, was that done with agreement or was that just 16 done? 17 A. I cannot say whether it was agreed or it wasn't agreed, 18 but that's what the club decided to do in terms of 19 treating the domestic bonuses. 20 Q. So for all you know, there was no agreement in relation 21 to the domestic bonuses, it was just the schedule from 22 the previous year was carried forward, subject to 23 variation? 24 A. The other aspect was that players would already be 25 receiving the bonuses during the season, so they knew</p> <p style="text-align: center;">Page 44</p>

11 (Pages 41 to 44)

<p>1 what the bonuses were, and there was no issue raised by</p> <p>2 any of the players to say they were unhappy with what</p> <p>3 they were receiving from the domestic bonus.</p> <p>4 Q. So really what it amounts to is the previous schedule in</p> <p>5 its entirety was carried forward, subject to any</p> <p>6 variation that might have been agreed, even on your own</p> <p>7 recollection of what happened?</p> <p>8 A. The entire schedule?</p> <p>9 Q. Mm.</p> <p>10 A. For all bonuses?</p> <p>11 Q. Yeah.</p> <p>12 A. No, I don't think that was the case.</p> <p>13 Q. Well, there wouldn't be any reason not to do that,</p> <p>14 surely? If you were doing it for the domestic, there</p> <p>15 was no reason not to do it for the Champions.</p> <p>16 A. Martin and Barry were having an ongoing discussion</p> <p>17 regarding the Champions League bonus, which initially</p> <p>18 was not agreed.</p> <p>19 Q. But equally, the Champions League was proceeding over</p> <p>20 the period that we're talking about and you say there</p> <p>21 was no agreement. Bonuses would need at some point to</p> <p>22 have been paid; there is no reason why the previous</p> <p>23 year's agreement wouldn't have been carried forward for</p> <p>24 the Champions League just as it was carried forward for</p> <p>25 the domestic.</p> <p style="text-align: center;">Page 45</p>	<p>1 Q. Again, that is the requirement, isn't it? And in fact,</p> <p>2 we'll see in a little while, the players' contracts make</p> <p>3 reference to bonus schedules which require to be agreed,</p> <p>4 and in many instances, if not all of them, the contracts</p> <p>5 say that the schedule is to be agreed before the start</p> <p>6 of the season?</p> <p>7 A. Yes, but for example this season the bonus schedule was</p> <p>8 not agreed until November and not lodged with the SPL</p> <p>9 until November.</p> <p>10 Q. So it follows, I think, that in relation to the other</p> <p>11 years, leaving aside what may or may not have happened</p> <p>12 in 2005/2006, that the bonus schedules, to the best of</p> <p>13 your knowledge, were lodged and that bonuses would have</p> <p>14 been paid in accordance with those schedules in those</p> <p>15 years; yes?</p> <p>16 A. Yes, to the best of my knowledge.</p> <p>17 Q. In relation to the UEFA Champions League, what was the</p> <p>18 position as far as how often bonuses actually came to be</p> <p>19 paid to players? Can you take me through, as it were,</p> <p>20 the years prior to 2005/2006, starting at, say, 2000.</p> <p>21 It may be beyond your recollection, but you might be</p> <p>22 able to tell me.</p> <p>23 A. You mean when players received --</p> <p>24 Q. Yeah. In which years did this all actually make</p> <p>25 a difference in the sense of money changing hands?</p> <p style="text-align: center;">Page 47</p>
<p>1 A. The main discussion between Barry and Martin was in</p> <p>2 relation to the qualification bonus for the Champions</p> <p>3 League which was one game and there was no agreement for</p> <p>4 that -- well, no initial agreement for that with regards</p> <p>5 to that particular one game. They did ultimately reach</p> <p>6 an agreement prior to the completion of the second leg.</p> <p>7 Q. As I understand it, the usual system would be, as</p> <p>8 I alluded to a few minutes ago, that the SFA and the SPL</p> <p>9 would require that bonus schedules were lodged with</p> <p>10 them; is that right?</p> <p>11 A. That's the normal practice, yes.</p> <p>12 Q. It's not just normal practice, Mr Dickson, it is</p> <p>13 a requirement, is it not?</p> <p>14 A. It is a requirement, yes.</p> <p>15 Q. Is your position that in other years Rangers fulfilled</p> <p>16 that requirement?</p> <p>17 A. I couldn't answer that with -- I'm not 100 per cent sure</p> <p>18 that we did.</p> <p>19 Q. So far as you know, you did in relation to the other</p> <p>20 years? Is that your position?</p> <p>21 A. So far as I'm aware, yeah, but I could not say</p> <p>22 100 per cent that we did.</p> <p>23 Q. And the requirement is that it is agreed before the</p> <p>24 start of the season and lodged; is that right?</p> <p>25 A. That is what's supposed to happen, yes.</p> <p style="text-align: center;">Page 46</p>	<p>1 A. Sorry, I'm --</p> <p>2 Q. Sorry, that was a bad question and I'll rephrase it.</p> <p>3 In what years prior to 2005/2006 were bonuses paid</p> <p>4 in respect of players in the squad or playing in games</p> <p>5 for Champions League?</p> <p>6 A. Well, whatever years we participated in that</p> <p>7 competition.</p> <p>8 Q. Can you remember which years those were?</p> <p>9 A. I'm sorry, I can't.</p> <p>10 Q. I understand if you can't, that's fine. Do you think</p> <p>11 there were years that there were payments or were there</p> <p>12 several years or perhaps most years that there were not</p> <p>13 payments in respect of the Champions League?</p> <p>14 A. They were obviously dependent on team performance but if</p> <p>15 the team won games or qualified for a place then there</p> <p>16 would have been bonus payments paid, yes.</p> <p>17 Q. I appreciate that, but you can't help me at all as to</p> <p>18 the frequency of that over the years, say, from 2000?</p> <p>19 A. Not off the top of my head, no.</p> <p>20 Q. Am I to take it that your position is that all bonuses</p> <p>21 that were paid under contract or rather due under</p> <p>22 contract were paid through payroll? Is that your</p> <p>23 position?</p> <p>24 A. That's correct, yes.</p> <p>25 Q. Or do you say that there were bonuses that were due</p> <p style="text-align: center;">Page 48</p>

12 (Pages 45 to 48)

<p>1 under the players' contracts but, nonetheless, they were 2 paid through remuneration Trusts? 3 A. The contributions that were made to the Trust were not 4 part of the player's contract. 5 Q. That's your position that you say was not only the 6 theory but it was also the practice? Is that your 7 position? 8 A. Correct. 9 Q. You mentioned that this year's schedule was not agreed 10 until late. Was it lodged with the SPL and SFA? 11 A. I'm not 100 per cent sure it has been. 12 Q. In relation to the 2005/2006 schedule, you seem to be 13 indicating in your statement that, you know, this 14 document was agreed and it was an agreed document. Do 15 we then take it that it should have been lodged once it 16 was agreed? 17 A. I wouldn't say it was an agreed document because 18 I suspect Barry Ferguson and the players probably never 19 even saw it. It was my record of me keeping a note of 20 what we had -- Martin had discussed with Barry. 21 Q. With respect, it was the schedule. It was the same 22 schedule in the same format, albeit with different 23 figures, as had been prepared in previous years and 24 lodged with the SPL and it was an -- it's the same 25 schedule in the same format, albeit with different</p> <p style="text-align: center;">Page 49</p>	<p>1 A. No. If it was completed at the end of the year, I don't 2 see the point of lodging it with the SPL would have made 3 in any case. 4 Q. I'm not asking you about the point. I'm asking you 5 about the fact that it should have been lodged. It's 6 supposed to be lodged early. Just because you don't 7 lodge it early and don't lodge it timeously, doesn't 8 mean to say that you're not then under an obligation to 9 lodge it, Mr Dickson. 10 A. Okay, it should have been lodged with the SPL then. 11 Q. You may not be able to remember this, for the reasons 12 that we touched on a few minutes ago, but I want to ask 13 you about the SPL Champions League in 2004 and 2005. 14 Can you remember whether there were payments made to 15 players in respect of the SPL Champions League for the 16 season 2004/2005? 17 A. I don't think we qualified for the competition that 18 year. 19 Q. Look at 13/140. You haven't had the pleasure of looking 20 at these yet. There's a large number of boxes which 21 should be in order. If you look at the folder number 22 first and then I'll direct you to the particular -- 23 there's a different format for some of them, but if you 24 find page 140 in that volume, please. 25 Can you assist me with what this is and look over</p> <p style="text-align: center;">Page 51</p>
<p>1 figures, that was lodged with the SPL in subsequent 2 years, wasn't it? 3 A. It was in the same format, yeah. 4 Q. So it was the schedule. You say it wasn't lodged but 5 I'm saying to you it should have been lodged once it was 6 agreed. Do you agree with that? 7 A. That it should have been lodged? 8 Q. Yes. 9 A. Not necessarily. 10 Q. Why not necessarily? We've already been through the 11 fact that the schedule requires to be lodged according 12 to the SPL and the SFA. This is a schedule which you 13 agree is a schedule. You give us a long story about how 14 it was agreed. What possible basis do you have for 15 saying that it should not have been lodged with the SPL? 16 A. The SPL didn't -- never contacted us coming looking for 17 it. 18 Q. That doesn't answer the question, Mr Dickson. If it 19 needs to be lodged with the SPL, it should be lodged 20 with the SPL, whether they ask you for it or not. 21 A. I don't know the answer to your question. 22 Q. Look, you're the head of football. You know perfectly 23 well it should have been lodged with the SPL, 24 Mr Dickson. I don't quite understand why you're being 25 evasive about this. Would you like to explain?</p> <p style="text-align: center;">Page 50</p>	<p>1 the page at 141 as well. 2 A. Is this from 2004/2005? 3 Q. I'm hoping you're going to tell me the answer to that. 4 A. It looks to be a calculation of a bonus for winning the 5 SPL. 6 Q. Right. So we're not on the Champions League here, we're 7 on the Premiership League Championship? 8 A. I think so, yeah. 9 Q. That's for 2004/2005? That's rather what I thought it 10 might be but I'm grateful for that. 11 Turn in the same volume to 13/59, so you're looking 12 for page 59. You'll see on this page two emails. The 13 bottom one goes first, all right? It's from you to 14 Mr Olverman, the financial controller -- sorry, it's 15 from Mr Olverman to you. 16 "Hi Andrew, now that the feverish celebrations of 17 last weekend have died down (unlike the wake that was 18 Hampden) reality strikes!! 19 "How much will this little Gers Feast cost us in 20 players' and manager's bonus???? We'll need to accrue 21 in May accounts. 22 "Saturday, scraps from the master's table." 23 Don't need to ask you about that. 24 And then your response: 25 "Bonuses to be paid out for winning league are</p> <p style="text-align: center;">Page 52</p>

<p>1 £548,400 through payroll, June payroll, payable 1 July, 2 plus NIC, and £100,000 through Remuneration Trust 3 payable 1 July." 4 All right? So we see there that, for the same 5 competition and the same result, players were being paid 6 both through the payroll and through the Remuneration 7 Trust; correct? 8 A. I think that £100,000 relates to the manager, who had 9 a letter of undertaking that he would receive 10 a contribution to the Trust if the team won the league. 11 Q. So, so far as you recollect, for this particular 12 competition in this particular year, all the bonuses 13 were paid through payroll to the players? 14 A. For the players, yeah. 15 THE JUDGE: I wonder, Mr Thomson, if we should take perhaps 16 a ten-minute break? 17 MR THOMSON: Now is as good a time as any, so if that suits. 18 THE JUDGE: We'll rise briefly. So far as lunch is 19 concerned, we'll rise normally at 1 o'clock for lunch. 20 We would be available to sit again at say 1.50 and would 21 propose to sit until about 5 or 10 past 4, with a very 22 short break halfway through, five minutes. 23 MR THOMSON: I think at the sight of the Bar, sir, we are 24 anxious about time and the shorter lunch we have the 25 better from our perspective, yes.</p> <p style="text-align: center;">Page 53</p>	<p>1 time to time and lodged with the SFA and SPL as 2 applicable to all players in the first team squad." 3 Yes? So we see him there with his bonuses 4 according -- being under his contract according to such 5 a schedule as we've been discussing this morning; yes? 6 A. Yeah. 7 Q. If we turn to page 3, we have a schedule which has been 8 included here. It's one that's not dated. I don't need 9 to take up time looking at that at the moment, but 10 that's one of these schedules for one of these years; 11 yes? 12 A. Yes, it is. 13 Q. If you turn to page 17, please, we see that this is 14 a letter of 13 December 2005 where he is making 15 a request for a loan from the trustees for £95,000. Are 16 you able to say yourself whether that is a UEFA 17 Champions League bonus? 18 A. Just from the letter, no, I'm not. 19 Q. And not from your own recollection? 20 A. No. 21 Q. I understand, don't worry. 22 Put that to one side and look at folder 8, please. 23 Look at 8/72. This is the sub-trust for Nacho Novo. 24 You may not see that on the first page, but if you look 25 at the second page, you'll see his name.</p> <p style="text-align: center;">Page 55</p>
<p>1 THE JUDGE: If we make ourselves available from 10 to 2? 2 We'll adjourn briefly then. 3 (11.52 am) 4 (A short break) 5 (12.10 pm) 6 THE JUDGE: We looked at 13/59 in 6; they were the two 7 emails. 8 MR THOMSON: Yes, thank you, sir. 9 Mr Dickson, keep volume 13 on your desk, please. 10 I want you to take from the productions volumes 6, 8 and 11 9, if you would. We'll start with 6. Turn to 6/50. 12 You'll see that -- you may have gathered by now -- 13 each of these divisions in these files are sub-trust 14 documentation for a particular player. If you look at 15 the first page, you'll see that is for Steven Thompson. 16 A. Mm-hm. 17 Q. On that first page you'll see that, according to his 18 contract, this is a continuation sheet from the SPL/SFA 19 contract. I suppose it's a -- is it formally an SPL 20 contract rather than -- 21 A. SPL contract. 22 Q. SPL contract. His gross basic is set out there. In 23 paragraph 2 we have his appearance money; yes? And in 24 paragraph 3: 25 "Bonus in accordance with the schedule agreed from</p> <p style="text-align: center;">Page 54</p>	<p>1 If you look, please, at page 8, this is part of his 2 contract, continuation sheet for his contract, and the 3 dates are July 2004 to May 2008. There's a subsequent 4 variation, he signed a new agreement later, but for the 5 purposes of the bonus that we're looking at at the 6 moment, this is the contract that applies. 7 You'll see there that gross basic is set out, 8 £130,000 per annum. Guaranteed bonuses of £100,000 9 gross per annum; yes? 10 A. Yes. 11 Q. If you look, please, at page 10, you'll see this letter, 12 these are the letters you've made mention of in your 13 statement. Are you content with the description 14 "side letter"? 15 A. Yes. 16 Q. That's what they were referred to among yourselves in 17 Rangers; is that right? 18 A. In certain instances, yes, they were, but talking 19 amongst us in -- for internal purposes, yes, they are. 20 Q. That seems to be the way they were referred to. It 21 wasn't just an example of -- they weren't referred to 22 other things. This is what they were called. They were 23 called side letters, weren't they? 24 A. We also referred to them as letters of undertakings as 25 well.</p> <p style="text-align: center;">Page 56</p>

14 (Pages 53 to 56)

<p>1 Q. Okay, but side letters. This is Mr Novo's side letter 2 and we see that he's getting 25 per cent of a future 3 transfer fee and then he gets regular payments totalling 4 £472,000 over the period of his service; yes? 5 A. Correct. 6 Q. And then he's getting appearance money in the third 7 through the Remuneration Trust; yes? 8 You're nodding, but we need it in the shorthand -- 9 A. Oh, sorry. Correct, yes. 10 Q. In that instance, we see that his contract says that 11 he's to get certain bonuses totalling £100,000 and that 12 is through his contract, as part of the formal part of 13 his written contract? 14 A. That's correct, yes. 15 Q. Put that to one side and look at volume 9, please. This 16 time it's 9/73. This is Mr Prso. Again, if we look, 17 please, at page 5 there, we see his continuation sheet 18 for the relevant period. He has a basic net wage of 19 £300,000 per annum. He gets guaranteed bonuses of 20 £100,000 net, according to this written contract. And 21 also it says in his case: 22 "A bonus in accordance with the attached schedule 23 agreed with the team captain at the start of each 24 season." 25 There's not actually an attachment as we have it. Page 57</p>	<p>1 sure that is the right one. Just take that out. 2 Turn, please, to 9/75, please. Same folder, 3 division 75. 4 Sorry, just bear with me one second. 5 He appears also to have had his written contract 6 stating his entitlement to bonus payments, if you just 7 look at 6, again, in accordance with the schedule. 8 I think there may have been an update with his 9 contract at page 21. But in relation to the SPL 10 championship we're talking about, it's the one that is 11 up to May 2006 that prevails, isn't it? 12 A. Sorry? 13 Q. 2005/2006 Champions League, would that fall within the 14 up to May 2006 contract or the contract after? 15 A. Depends when the previous contract -- yeah, the next 16 contract starts on 1 June 2006. Season 2005/2006 would 17 relate to the original contract. 18 Q. Yes. So he's -- as I suggest to you, it's bonus -- 19 again, bonus in accordance with schedule agreed from 20 time to time and lodged with the SFA and SPL. 21 If we look at 79, in the same volume, division 79, 22 this is for Alex Rae. 23 If you look at page 1A, the second page, you'll see 24 that his written contract continuation sheet says that 25 he's entitled to a bonus and it's the same provision as Page 59</p>
<p>1 But, again, it's a reference to the schedules that we've 2 been discussing: agreed with the team captain, to be 3 agreed at the start of each season; yes? 4 A. That's correct. 5 Q. If you look at page 8, please -- sorry, I said it wasn't 6 attached; I missed the page 8. 7 There is a bonus schedule attached for this, which 8 would be the year of signing, presumably. 9 "A bonus amount will be agreed with the first team 10 captain for the following competitions which will be 11 paid to the player." 12 And then it sets out bonus for winning various 13 things, including the Champions League group one, each 14 round thereafter, and then there's a reference to the 15 UEFA Cup as well. 16 That's attached as the schedule to the contract, but 17 obviously it's referring to the schedules that we've 18 been talking about that would be agreed from year to 19 year? 20 A. Yeah. There's no amounts on that so obviously it 21 wouldn't have been agreed at that particular point in 22 time. 23 Q. Now, I understand that -- and I can refer you to the 24 relevant loan letter for him if you look at 22. Again, 25 you may not be able to comment, but -- sorry, I'm not Page 58</p>	<p>1 the other players that we've looked at; correct? 2 A. Yes. Clause 2. 3 Q. Yes. We have other players that have similar provisions 4 and I don't want to take you through them all, 5 Mr Dickson, but if we look at the documents, and you can 6 take this from me at the moment, but if you can comment, 7 then please do, that Mr Ricksen, who has subtrust 83, 8 had a contract which gave him guaranteed bonuses of 9 £100,000 gross and that Mr Buffel, that's sub-trust 84, 10 had a written contract with a guaranteed figure for 11 bonuses -- can you remember whether that's right or 12 wrong yourself? 13 A. I couldn't comment without also seeing the contract. 14 Q. And in relation to Hemdani, Fanfan, Ian Murray, in each 15 case there was a contractual entitlement to bonuses in 16 the sort of way we've seen with these other players that 17 we've been looking at? 18 A. There would be -- yeah, there would be the standard 19 clause about the bonus schedule, although I think -- 20 just taking Ian Murray as an example, I wouldn't have 21 thought that he would have any specific bonus amount 22 within his contract, things of any -- any guarantee, if 23 you like. 24 Q. I think he didn't have a guarantee, I think that's 25 right. He had the entitlement subject to the schedule Page 60</p>

15 (Pages 57 to 60)

<p>1 in the way that we've seen.</p> <p>2 We could maybe look at Mr Waterreus at sub-trust 91,</p> <p>3 so that's volume 11. Put back the other ones but keep</p> <p>4 13, you'll probably need that again. If we look at</p> <p>5 11/91, please, it's maybe useful for the Tribunal's</p> <p>6 purpose to see this not because it says anything</p> <p>7 markedly different to what we've been looking at, but</p> <p>8 it's a Harper McCleod contract rather than the other</p> <p>9 ones we've been looking at which were slightly earlier.</p> <p>10 I am right in saying, am I not, that Harper McCleod came</p> <p>11 on board at around this time and all the contracts were</p> <p>12 in this form from the date that I mentioned earlier?</p> <p>13 A. Yeah, it was the standard SPL contract.</p> <p>14 Q. If you look at page 1, you'll simply see that it is his</p> <p>15 contract. If you turn to page 3, you'll see his monthly</p> <p>16 basic wage there, 22,500; yes?</p> <p>17 A. Yes.</p> <p>18 Q. Over on page 4 there's a box that says:</p> <p>19 "Squad bonus."</p> <p>20 And then it says:</p> <p>21 "Term of the contract."</p> <p>22 And underneath it says:</p> <p>23 "The club shall pay the player a bonus in accordance</p> <p>24 with the schedule agreed with the team captain at the</p> <p>25 start of each season and lodged with the SFA and SPL as</p> <p style="text-align: center;">Page 61</p>	<p>1 appearances at 3 and then a guarantee in relation to</p> <p>2 that, and then at paragraph 5 he gets his bonuses in the</p> <p>3 familiar way that we've seen in other cases; yes?</p> <p>4 A. That's correct.</p> <p>5 Q. I haven't taken you through all of the people who were</p> <p>6 in the squad for the Champions League championship for</p> <p>7 2005/2006, but a lot of people you're looking at, in</p> <p>8 fact I think all of the people that we've looking at,</p> <p>9 were in the squad. Yes?</p> <p>10 A. Yeah, I think so, yes.</p> <p>11 Q. And there were others who were in the squad but we</p> <p>12 haven't looked at them?</p> <p>13 A. Correct.</p> <p>14 Q. So far as we've looked at it, the players in the squad</p> <p>15 have contractual entitlement to bonus through their</p> <p>16 formal written contract; you agree with that?</p> <p>17 A. I would agree that certainly the ones that we've talked</p> <p>18 about have some sort contractual of guarantee, that the</p> <p>19 other players have the schedule -- it talks about the</p> <p>20 schedule agreed from season to season.</p> <p>21 Q. And so far as you are aware, in relation to the other</p> <p>22 seasons from 2001/2002 onwards, there were those</p> <p>23 agreements and, so far as you know, the schedules were</p> <p>24 lodged and were dealt with on the basis of the</p> <p>25 contractual provisions?</p> <p style="text-align: center;">Page 63</p>
<p>1 applicable to all players in the first team squad."</p> <p>2 So it's really the same wording as previously, it's</p> <p>3 just in a different form; yes?</p> <p>4 A. That's correct.</p> <p>5 Q. We also see there that he's also, according to this</p> <p>6 contract, getting appearances; yes? There, underneath.</p> <p>7 That's under where we were looking a minute ago. In</p> <p>8 part B "appearance" means --</p> <p>9 A. No, that's --</p> <p>10 Q. I beg your pardon, that's a standard term --</p> <p>11 A. That's a standard term within the actual contract.</p> <p>12 Q. If we look, please, at page 20, I was looking for his</p> <p>13 side letter. Just give me a second. (Pause).</p> <p>14 If we look at page 8 I think it is, we'll see him</p> <p>15 getting regular payments of £134,000 every period,</p> <p>16 six-month period, basically. Then in paragraph 2 of the</p> <p>17 side letter we see his appearance money; yes? Again,</p> <p>18 you're nodding --</p> <p>19 A. Sorry, correct, yes.</p> <p>20 Q. In relation to Robert Malcolm, which is division 93,</p> <p>21 please, he has an old continuation sheet. The old</p> <p>22 contract. But we see at page 1 he gets a basic gross</p> <p>23 and he gets appearance money for the first</p> <p>24 25 competitive matches, as a certain amount, then</p> <p>25 there's a different provision also in relation to</p> <p style="text-align: center;">Page 62</p>	<p>1 A. So far as I'm aware of. We'd need to check with the SPL</p> <p>2 in terms of exactly what schedules they have got for</p> <p>3 each of those seasons.</p> <p>4 Q. But you've no reason to think, and I don't understand it</p> <p>5 to be your position, that in other years there were</p> <p>6 payments made for bonuses for competitions through the</p> <p>7 Remuneration Trust for footballers?</p> <p>8 A. No, there wasn't.</p> <p>9 Q. So this five/2006 episode that you describe stands out</p> <p>10 from the crowd, it was a unique episode?</p> <p>11 A. In terms of contributions being made through the Trust?</p> <p>12 Q. Yes.</p> <p>13 A. Yes.</p> <p>14 Q. I asked you about who you'd had discussions with, you</p> <p>15 may remember that, and you told me you hadn't discussed</p> <p>16 anything with anybody. I just want to be clear that you</p> <p>17 are talking about the whole period through from before</p> <p>18 the start of the last tribunal, Mr Dickson. That's not</p> <p>19 a very good question, I'll just make it a bit clearer.</p> <p>20 You told me about the telephone call you got from</p> <p>21 Mr MacMillan on 27 October or thereabouts. Did you have</p> <p>22 any discussions with anyone about the matter of whether</p> <p>23 a bonus schedule was agreed or not agreed in that</p> <p>24 particular year, 2005/2006, with anyone before you got</p> <p>25 that telephone call from Mr MacMillan?</p> <p style="text-align: center;">Page 64</p>

16 (Pages 61 to 64)

<p>1 A. From my recollection, no.</p> <p>2 Q. So to the best of your recollection, you did not have</p> <p>3 the issue of whether or not a bonus schedule was agreed</p> <p>4 in 2005/2006 discussed with you by anyone before</p> <p>5 Mr MacMillan phoned you on or about 27 October? Is that</p> <p>6 your position?</p> <p>7 A. To the best of my knowledge, yes.</p> <p>8 Q. And you've described the episode of talking to my</p> <p>9 learned friends, I understand your position on that, but</p> <p>10 since 27 October, have you had occasion to discuss with</p> <p>11 anyone whether or not a schedule was agreed for</p> <p>12 2005/2006?</p> <p>13 A. Again, based on my recollection, no, I don't.</p> <p>14 Q. When Mr MacMillan gave evidence, he indicated that he</p> <p>15 had had discussions with his colleagues in preparation</p> <p>16 for the case and he learned that no schedule had been</p> <p>17 agreed in that year, 2005/2006. Am I to take it from</p> <p>18 your description to me a minute ago that if he had</p> <p>19 discussions, they weren't with you?</p> <p>20 A. And also if we did have discussions with me, I cannot</p> <p>21 remember them.</p> <p>22 Q. Were you asked to put together at any stage a collection</p> <p>23 of these schedules for the various years in order that</p> <p>24 they be intimated to the HMRC? What I'm talking about</p> <p>25 is at the stage that Baxondale Walker were involved in</p> <p style="text-align: center;">Page 65</p>	<p>1 then for the Scottish Cup.</p> <p>2 A. Yes.</p> <p>3 Q. And we see what those figures are, I don't need to read</p> <p>4 them out.</p> <p>5 Over the page, we have at page 40, Champions League.</p> <p>6 Then we have £25,000 in the event that Rangers qualifies</p> <p>7 for the group stages of the 2004/2005 UEFA Champions</p> <p>8 League, 5,000 for every match that they win in the group</p> <p>9 stages for the same year, obviously, 2,500 for every</p> <p>10 match they draw. Then it says:</p> <p>11 "In the event that Rangers FC qualifies from the</p> <p>12 group stages of the 2004/2005 UEFA Champions League into</p> <p>13 the first knock-out round, a total of £324,000 shall be</p> <p>14 allocated among the players based on the number of times</p> <p>15 each player has been selected in the squad of players to</p> <p>16 participate in matches during the group stages."</p> <p>17 A. Yes.</p> <p>18 Q. And then there's provisions for the UEFA Cup underneath.</p> <p>19 I won't read those out.</p> <p>20 A. Okay.</p> <p>21 Q. But again it follows a broadly similar pattern.</p> <p>22 Different occurrences, you get different sums of money.</p> <p>23 If you look, please, at the next page, which is 41,</p> <p>24 we see that this is for 2005/2006, and this is the</p> <p>25 schedule that you've discussed in your statement; yes?</p> <p style="text-align: center;">Page 67</p>
<p>1 acting for you. Did they ask for the schedules?</p> <p>2 A. No --</p> <p>3 Q. They didn't ask you?</p> <p>4 A. Not from my knowledge, no.</p> <p>5 Q. They didn't ask you?</p> <p>6 A. Certainly not.</p> <p>7 Q. Would you have before you volume 16, please, and look at</p> <p>8 division B and turn to B/41.</p> <p>9 You might start with 39 so we get the context. So</p> <p>10 this is 16/B/39 we're looking at.</p> <p>11 You'll see that that's the bonus schedule for</p> <p>12 2004/2005; yes?</p> <p>13 A. Correct.</p> <p>14 Q. It says:</p> <p>15 "The club shall pay the player a bonus of £1,200 per</p> <p>16 match when the player has been selected in the squad of</p> <p>17 players to participate in a premier division match won</p> <p>18 by the first team."</p> <p>19 And then there's a series of similar sorts of</p> <p>20 provisions going down the page for wins or being in the</p> <p>21 reserve team and that sort of thing, and those are</p> <p>22 domestic matters. Then there's a table which relates to</p> <p>23 the League Cup, which, depending on how far you get</p> <p>24 through, the figures are different and higher,</p> <p>25 obviously, as you proceed through, and the same thing</p> <p style="text-align: center;">Page 66</p>	<p>1 A. Correct.</p> <p>2 Q. We see that if we compare it with the previous year, the</p> <p>3 figures are very similar in relation to the domestic</p> <p>4 competition; is that right?</p> <p>5 A. I think they're exactly the same.</p> <p>6 Q. The first three are the same and I think there's</p> <p>7 a difference --</p> <p>8 A. The reserve team's dropped out.</p> <p>9 Q. Yes, indeed. But otherwise the figures are the same.</p> <p>10 A. Yes.</p> <p>11 Q. So there seems to have been a change in relation to the</p> <p>12 reserve team in this form. Then we have Champions</p> <p>13 League, and you've quoted this in your statement so</p> <p>14 I won't read it out again, but this is the passage that</p> <p>15 you put in your statement, isn't it?</p> <p>16 A. Correct.</p> <p>17 Q. At the end it says:</p> <p>18 "UEFA Cup. Bonuses for the 2005/2006 UEFA Cup will</p> <p>19 be agreed prior to the start of season between team</p> <p>20 captain and chief executive."</p> <p>21 Yes?</p> <p>22 Your position is that this document was prepared at</p> <p>23 the end of or well through the 2005/2006 season,</p> <p>24 Mr Dickson. Agreed?</p> <p>25 A. Correct.</p> <p style="text-align: center;">Page 68</p>

<p>1 Q. How could that possibly be right where the document 2 says: 3 "UEFA Cup bonuses for the 2005/2006 UEFA Cup will be 4 agreed prior to the start of the season between team 5 captain and chief executive." 6 A. The bonuses for the UEFA Cup that year were irrelevant 7 because we hadn't qualified for the UEFA Cup. 8 Q. That's not an answer to the question. What has been put 9 in this schedule is: 10 "Bonuses for the 2005/2006 UEFA Cup will be agreed 11 prior to the start of the season between team captain 12 and chief executive." 13 This document plainly has been drawn up and agreed 14 before the start of the season, subject to the matter of 15 the UEFA Cup, Mr Dickson. 16 A. It wasn't. 17 Q. Well, why on earth would you put in after -- through the 18 season or in the way that you're saying in your 19 statement, why on earth would you put in: 20 "Bonuses for the 2005/2006 UEFA Cup will be agreed 21 prior to the start of the season." 22 You would know at that stage that they hadn't been 23 agreed. You would put something else in. You wouldn't 24 put that in, Mr Dickson. 25 A. I don't know why that's there worded like that, but I do Page 69</p>	<p>1 A. That doesn't have a year on it so I'm not sure which 2 year that is. 3 Q. The figures are a bit higher, so I think we can assume, 4 can we not, that it's the year after? The figures fit 5 in, as it were, with the trend of figures, going up to 6 2007/2008 at page 45. 7 A. That's an assumption that could be made, yes. 8 Q. Sorry? 9 A. That's an assumption that could be made. 10 Q. It seems to be the right assumption, doesn't it? 11 A. Without the year being on the schedule, I can't confirm 12 what year it is. 13 Q. Okay. But what we have is higher figures at page 46 14 than we have at page 44. And to the extent that we have 15 figures at page 42, for the year that we're talking 16 about, they're lower again; so the trend is pretty plain 17 between the three documents. Yes? 18 A. Yes. 19 Q. Are you able to offer me any sensible explanation for 20 the idea that this was agreed, some at point, well into 21 the 2005/2006 season, and yet you typed into the 22 document: 23 "Bonuses for the 2005/2006 UEFA Cup will be agreed 24 prior to the start of the season." 25 A. Within the clause of the Champions League there is the Page 71</p>
<p>1 know when that schedule was completed. 2 Q. But you agree that your story is completely inconsistent 3 with what the document appears to say? 4 A. I don't understand why that sentence states "prior to 5 the start of the season", but I do know when I completed 6 that schedule. 7 Q. If you look at the previous year that we just looked at, 8 2004/2005, you'll see that, whatever has happened, it's 9 not just a mistake by carrying over from the previous 10 year, is it? Because the previous year has figures for 11 the UEFA Cup. Agreed? 12 A. Agreed. 13 Q. So it's not just, "Oh, well, I just updated it and 14 overlooked it". It's the only year that that form of 15 words has been put into the schedules? 16 A. It could have been brought forward from a previous year. 17 Q. It seems to me, with respect, that it's highly unlikely 18 that, if you were carrying out that exercise, you would 19 do it on another year other than the immediately 20 preceding year. Would you not agree with that? 21 Especially as all the figures were so similar. 22 A. I'm not sure. 23 Q. If we look at the following year, we see that the 24 figures were agreed for that year in the way that's set 25 out at page 44. Yes? Page 70</p>	<p>1 clause about -- Rangers qualifying from the group stages 2 being automatically doubled. And I think previously 3 that was indicated, for example, in some of the 4 management reports that that was not there. 5 Q. That's not an answer to the question. We'll come to 6 that. But I'm talking not about that bit that you're 7 identifying, I'm talking about the UEFA Cup bit that 8 we've been discussing for the last few minutes. 9 A. Sorry. 10 Q. Are you able to give me any sort of explanation at all 11 for the fact that you've written into this document: 12 "Bonuses for the 2005/2006 UEFA Cup will be agreed 13 prior to the start of the season." 14 A. Other than it's probably a standard clause, there's no 15 other explanation. 16 Q. It can't be a standard clause. It has the very year in 17 it, Mr Dickson? 18 A. But the wording is standard. 19 Q. Well, somebody would have had to change it to 2005/2006, 20 wouldn't they? 21 A. Change the year, yes, but the wording is standard. 22 Q. Well, it's not standard, with respect, because we've 23 seen that it's not in any of the other documents that we 24 have. That's the first point I put to you. Do you 25 agree with that? Page 72</p>

<p>1 A. Yes.</p> <p>2 Q. The second point I'm putting to you is that somebody has</p> <p>3 put in the very year 2005/2006, so it's not just carried</p> <p>4 over from some other year. Do you understand the point</p> <p>5 I'm making to you?</p> <p>6 A. I understand the point you're making, yes.</p> <p>7 Q. Therefore, it's perfectly plain, I have to suggest to</p> <p>8 you, that this was a document that was produced before</p> <p>9 the season even started.</p> <p>10 A. As I've said before, I know when I completed this</p> <p>11 document.</p> <p>12 Q. Turn, please, back to -- you'll probably want to keep</p> <p>13 that in front of you, but if you turn back to volume 13,</p> <p>14 page 65. This is the document that you also quoted and</p> <p>15 mentioned in your statement, the football business</p> <p>16 report --</p> <p>17 A. Management report.</p> <p>18 Q. Management report.</p> <p>19 A. Correct.</p> <p>20 Q. What you, as I understand your position from your</p> <p>21 statement, are saying, is that in this document there is</p> <p>22 a reference to the club qualifying for the</p> <p>23 Champions League by beating the Famagusta team and the</p> <p>24 players' bonuses were agreed as follows:</p> <p>25 £25,000 per player who played, was in the squad in both</p> <p style="text-align: center;">Page 73</p>	<p>1 are you actually saying that you have a specific</p> <p>2 memory --</p> <p>3 A. No, I do remember it was agreed later.</p> <p>4 Q. See, the alternative proposition, and I put it to you,</p> <p>5 that the reason that that bit about doubling bonuses</p> <p>6 isn't in the Champions League part of this football</p> <p>7 management report was because it didn't have a bearing</p> <p>8 on anything. It wasn't actually something that had come</p> <p>9 to fruition. There were not going to be double</p> <p>10 payments. Correct?</p> <p>11 A. No.</p> <p>12 Q. So there was no need to put it into the context here.</p> <p>13 You understand what I'm saying to you?</p> <p>14 A. Yes, I do understand what you're saying.</p> <p>15 Q. And my proposition to you fits in with the point that</p> <p>16 this was a schedule that was agreed in advance of the</p> <p>17 season rather than during it, in the way that you are</p> <p>18 describing. You understand that?</p> <p>19 A. I understand, yes.</p> <p>20 Q. What years was Barry Ferguson captain of the team?</p> <p>21 A. Whenever he come back, which I think, off the top of my</p> <p>22 head, was 2003, I think. For 2004/2005, 2005/2006</p> <p>23 and -- I actually can't remember when he left but</p> <p>24 probably a year after that, at least.</p> <p>25 Q. So, again, your story about this depends on the idea</p> <p style="text-align: center;">Page 75</p>
<p>1 games, paid net through RT; in group stages, £7,500 to</p> <p>2 win; and £3,700 for a draw paid net through the RT. All</p> <p>3 right?</p> <p>4 As I understand what you're saying is, in that</p> <p>5 statement there, there is not a reference to what we see</p> <p>6 at page 42 in the other document, where it says:</p> <p>7 "In the event of qualifying for the group stage</p> <p>8 bonuses there will be a doubling."</p> <p>9 Is that right?</p> <p>10 A. Correct.</p> <p>11 Q. So basically you're saying: Because it's not mentioned</p> <p>12 there, you are asserting that it was only agreed later?</p> <p>13 Is that right?</p> <p>14 A. Correct.</p> <p>15 Q. Are you deducing that from comparing the documents or</p> <p>16 are you saying that you actually remember that?</p> <p>17 A. I remember that there was no bonus agreed for qualifying</p> <p>18 for the last 16 until nearer that time, when it looked</p> <p>19 as if it was a possibility that that might happen.</p> <p>20 Q. So you're saying that that is a matter that you actually</p> <p>21 agree rather than something you're working out by</p> <p>22 looking at the documents?</p> <p>23 A. Sorry, I --</p> <p>24 Q. What I'm asking you is: did you look at these documents</p> <p>25 and work out that it must have been agreed later? Or</p> <p style="text-align: center;">Page 74</p>	<p>1 that Barry Ferguson -- you could agree the schedules</p> <p>2 with him in the years prior and in the years subsequent,</p> <p>3 but for some reason you just couldn't agree the figures</p> <p>4 with him in this particular year?</p> <p>5 A. There was a dis -- I'm not aware of the reasons why, but</p> <p>6 there was a reason why Barry thought they should receive</p> <p>7 a bigger bonus for qualifying for the Champions League.</p> <p>8 Q. But you didn't have any particular problem agreeing it</p> <p>9 with him when the preceding years that he was captain or</p> <p>10 in the subsequent years that he was captain?</p> <p>11 A. It wasn't an issue in previous years because we didn't</p> <p>12 qualify.</p> <p>13 Q. Over what period of time is it you're saying that these</p> <p>14 discussions were going on and reaching no conclusion</p> <p>15 then?</p> <p>16 A. For particularly what bonus?</p> <p>17 Q. In particular for the 2005/2006 schedule.</p> <p>18 A. But for what bonus?</p> <p>19 Q. For the schedule.</p> <p>20 A. For the whole schedule?</p> <p>21 Q. Yes.</p> <p>22 A. The bonuses in relation to the qualification for the</p> <p>23 Champions League occurred in and around the time of the</p> <p>24 games, so probably maybe started off before the first</p> <p>25 leg and was probably concluded prior to the second leg,</p> <p style="text-align: center;">Page 76</p>

<p>1 which was, I think, the end of August. And with regards 2 to the qualification for the last 16, it was probably 3 agreed towards the tail end of the year, November, 4 December time. 5 Q. But there would have been an attempt, surely, from the 6 earliest point that these things are normally discussed, 7 to agree the schedule, because that's what you do every 8 year, so there must have been a point early on before 9 the start of the season, according to your story, where 10 it became apparent that there wasn't an agreement of the 11 schedule and discussions about the fact that there was 12 not an agreement of the schedule. 13 A. The only bonus that Barry had an interest in was the 14 Champions League bonus. 15 THE JUDGE: Would this be a convenient time? 16 MR THOMSON: Yes, this would be appropriate, sir. 17 THE JUDGE: As we've indicated, we can make ourselves 18 available from 1.50 onwards. 19 (1.04 pm) 20 (The short adjournment) 21 (1.50 pm) 22 THE JUDGE: Yes. 23 MR THOMSON: Thank you, sir. 24 Mr Dickson, in relation to the schedule for bonuses 25 of 2005/2006, I suggest to you that one of the other Page 77</p>	<p>1 A. That's correct. 2 Q. Then you would have put that in this very document, 3 wouldn't you? 4 A. Not necessarily. 5 Q. We have -- I don't know how many boxes we have, we have 6 boxes and boxes of papers, Mr Dickson, where we have 7 hundreds of documents, where, if a payment is intended 8 to go through the Remuneration Trust, it is specifically 9 stated to go through the Remuneration Trust. And it's 10 normally stated to be a net payment through the 11 Remuneration Trust, and your hand is on a great many of 12 those documents, as I'm sure you're aware. 13 A. Mm-hm, yeah. 14 Q. What you're asking us to believe is that, after these 15 negotiations, where there was a specific agreement about 16 payment net through the Remuneration Trust, you prepared 17 this document and didn't say that, you just said net; 18 and I'm suggesting to you that that is a wholly 19 incredible position for you to adopt. 20 A. All this document was was a recording of the fact that 21 players would receive whatever amount it was net, and it 22 was completed, as I've said, halfway through or towards 23 the end of the season. It was not completed at the 24 start of the season. 25 Q. What I'm suggesting to you, that if it was prepared at Page 79</p>
<p>1 flaws in your story is the very fact that you didn't put 2 into the document the fact that these payments were to 3 be made through the Remuneration Trust, and if you want 4 to look at page 42 again, you'll see what I mean. 5 You will agree with me that in each case these 6 payments are simply stated to be net? 7 THE JUDGE: There's a reference to page 42? 8 MR THOMSON: Page 42 in volume 16. 9 You agree that there's no reference to the 10 Remuneration Trust in this document? 11 A. There's no reference to the Remuneration Trust, but by 12 "net" I meant net of any tax and National Insurance. 13 Q. You meant net of tax and National Insurance, yes, but 14 plainly the intention was that it was a payment to the 15 player and plainly the intention was that it was 16 a payment through payroll. What subsequently happened 17 is you just decided to pay it through the Remuneration 18 Trust? 19 A. No, that's not what happened. 20 Q. If you had made a specific agreement after lengthy 21 negotiations, difficult negotiations with 22 Barry Ferguson, and that the resolution to that was that 23 they were going to receive sums net through the 24 Remuneration Trust -- which I understand is your 25 position; yes? Page 78</p>	<p>1 the time you are suggesting, with the specific agreement 2 that there would be a net payment through the 3 Remuneration Trust, then you would have put it into that 4 document. And I'm suggesting to you that you are either 5 mistaken or lying in suggesting that this document was 6 prepared as late as you say it was, for that very 7 reason? 8 A. I'm not mistaken and I'm not lying either. 9 Q. Despite the fact that this was a one-off situation? 10 A. As I've said before, this was a recording of events and 11 these amounts I actually record is what each player 12 would have received for their bonuses that season. 13 Q. And I've just asked you: despite the fact that this was 14 a completely one-off situation? 15 A. Yes. 16 Q. Where the agreement was that there would be a payment 17 through the Remuneration Trust? 18 A. Yes. 19 Q. Never happened before and never happened since? 20 A. No. 21 Q. You're absolutely sure about that? 22 A. Absolute 100 per cent positive. 23 Q. There's no documentation around this time that we've had 24 produced to us making reference to a lack of agreement 25 or negotiations with Mr Ferguson or anything of that Page 80</p>

20 (Pages 77 to 80)

<p>1 nature, and there's nothing in the football management 2 reports suggesting there was no agreement or there was 3 difficulty with agreements or anything of that nature? 4 A. That's just the way things worked at the club. 5 Q. Would you have before you, please, volume 11. You'll 6 have to get it from the box. Turn, please, to 7 division 97. Turn to page 3, please. This is 8 a document addressed to all members of the first team 9 squad for the season 2004/2005. You see that? 10 A. Yes; correct. 11 Q. This particular one is addressed to Mr Namouchi, 12 a member of that. 13 A. Correct. 14 Q. It's a document written by Mr Bain and signed by him. 15 It says: 16 "I confirm that the board of Rangers [et cetera] 17 will recommend to the trustees to include you as 18 a protector of a sub-trust and to fund this sub-trust 19 with net totals as follows: £25,000 in the event of 20 Rangers qualifies group stages 2004/2005 for the UEFA 21 Champions League." 22 And then there's £5,000 for every match win at the 23 group stages with the same dates, £2,500 for a draw; you 24 see that? And then reference to a payment split up of 25 £324,000. Do you see that? Page 81</p>	<p>1 That is the reality of the matter. That's what I'm 2 suggesting to you. And what I'm suggesting to you 3 further is that is exactly what happened in the 4 following year, as we've just been looking at. 5 A. That's not the case. 6 Q. Just to be clear that the -- in the prior year that 7 we're talking about, the year 2004/2005, this letter 8 didn't come to fruition, in the sense that bonuses were 9 not required to be paid to the player or the players in 10 relation to the Champions League, as I understand it; is 11 that correct? 12 A. That's correct. There were no bonuses due for 13 2004/2005. 14 Q. In relation to managers -- you can put that to one side. 15 Sorry, just one more question on that. I want you to 16 confirm for me that, when you look at that document, 17 page 3 of Mr Hamed Namouchi's subfile, the figures all 18 coincide with the schedule at page 39 in the volume 16. 19 A. Page 40. 20 Q. Sorry? 21 A. Page 40. 22 Q. Well, the 25,000 to five(?) and the 2,500 -- 23 A. The same amount, yeah. 24 Q. -- match the schedule, the bonus schedule, and indeed 25 the £324,000 wording matches it as well? Page 83</p>
<p>1 A. Correct. 2 Q. This is the year before 2005/2006, obviously? 3 A. Yes. 4 Q. And what we have here is a side letter which shows that 5 Rangers was prepared to make payments through the 6 Remuneration Trust for bonuses which had been agreed 7 under their contracts of employment and agreed in terms 8 of an earlier bonus schedule. Do you accept that? 9 A. This was a letter specific to Hamed Namouchi. 10 Q. No, it says "to all members of the first team squad". 11 A. But it's a letter specific to Hamed Namouchi. 12 Hamed Namouchi is the only person that ever received one 13 of those letters. 14 Q. Why does it say "to all members of the first team 15 squad"? 16 A. I don't know why it says that but it was a negotiation 17 with Hamed Namouchi when he extended his contract. 18 Q. What it looks like, you see, is that in this prior 19 period Rangers were perfectly prepared to make side 20 agreements with their players to receive Remuneration 21 Trust payments, which they were due as bonuses under the 22 contract in terms of a schedule which was, or at least 23 ought to have been, lodged with the SPL. What in fact 24 happened was there were these side letters which said, 25 "We'll just pay you through the Remuneration Trust". Page 82</p>	<p>1 A. Yes. 2 Q. Please have before you volume 4 and volume 12. Turn to 3 division 29 relating to Mr McLeish. (Pause) 4 If you would look, as I said, at section 29 and 5 page 32, first of all, we see there that there is a side 6 letter dated 24 September and he is being told that 7 through this mechanism there will be payments of £10,000 8 for each football season in which the Premiership is 9 won. 10 Then if we go to document 40, please -- keep your 11 thumb at 40, I'll come back to it, and go to 60. 12 A letter of May 2005: 13 "Confirm that your contract with Rangers as dated 14 25 September 2003 provides you will receive a gross 15 bonus of £150,000 for winning the SPL league and 16 thereafter I can confirm that we have a separate back 17 letter dated 25 September 2003 confirming that the club 18 will pay the sum of £100,000 to Remuneration Trust for 19 each season the Rangers win the SPL from season 20 2003/2004 onwards." 21 So we have a situation where he was due bonuses for 22 winning the league through payroll; yes? And also 23 a bonus for winning the same competition, as 24 I understand it, through the Remuneration Trust. Is 25 that correct? Page 84</p>

<p>1 A. That's what that letter would suggest, yes.</p> <p>2 Q. Was that in fact the case?</p> <p>3 A. Without seeing the contract or documentation, I can't</p> <p>4 confirm or not.</p> <p>5 Q. If you go back to page 40, this is a rather odd print of</p> <p>6 a document. It says in very large letters:</p> <p>7 "In any event, as stated above, I have been</p> <p>8 instructed not to negotiate the salary part of the</p> <p>9 contract ... would deal with your formal proposal dated</p> <p>10 15 September as follows."</p> <p>11 Now, the salary part of the contract is a reference</p> <p>12 to the formal written contract rather than the side</p> <p>13 letter; is that correct?</p> <p>14 A. I would expect that, yes, I think so.</p> <p>15 Q. Further down at the foot of the page, the last paragraph</p> <p>16 on that page:</p> <p>17 "David Murray has promised Alex that if the club</p> <p>18 wins the SPL league in any season ... manager he will</p> <p>19 receive an additional £100,000 net and if this is to be</p> <p>20 taken outside the contract ... a side letter signed by</p> <p>21 yourself confirming agreement."</p> <p>22 As I say, we're missing some words so I don't want</p> <p>23 to be unfair to you, but it looks as though there is</p> <p>24 this agreement that, over and above what he's getting in</p> <p>25 terms of contract through payroll, he's getting an extra</p> <p style="text-align: center;">Page 85</p>	<p>1 £571,000 per annum, which sums should be payable in</p> <p>2 equal monthly instalments."</p> <p>3 Then it says:</p> <p>4 "You will be entitled to gross bonuses as follows."</p> <p>5 And then there's a whole series of grosses in</p> <p>6 a similar vein to what we've been looking at elsewhere.</p> <p>7 Obviously the figures are different.</p> <p>8 A. Yes.</p> <p>9 Q. For winning the SPL, he gets £85,833, yes?</p> <p>10 A. Yes.</p> <p>11 Q. And so it goes on.</p> <p>12 If you look at 24, we have a side letter; is that</p> <p>13 right?</p> <p>14 A. A letter of undertaking, yes.</p> <p>15 Q. Also dated 1 July 2006?</p> <p>16 A. Correct.</p> <p>17 Q. Same date as the contract. And it undertakes to fund</p> <p>18 the sub-trust with certain fixed payments in the first</p> <p>19 paragraph there, which are simply determined by date,</p> <p>20 subject to you being employed by the club on the</p> <p>21 relevant date.</p> <p>22 This is a formula that we see time and time again in</p> <p>23 these side letters. You agree with that?</p> <p>24 A. Correct.</p> <p>25 Q. That it's periodic payments subject to the person being</p> <p style="text-align: center;">Page 87</p>
<p>1 £100,000 through the Remuneration Trust for the same</p> <p>2 win, as it were. Is that right?</p> <p>3 A. That suggestion, that's what that means, yes.</p> <p>4 Q. You can close that now and go to volume 12. If you turn</p> <p>5 to division 103 first of all, do you have that?</p> <p>6 A. Yes.</p> <p>7 Q. You'll see that this relates to Mr Paul LeGuen.</p> <p>8 I gather he was a manager; is that right?</p> <p>9 A. For a short period of time.</p> <p>10 Q. For a short period of time, yes. The next man was</p> <p>11 Yves Colleau, who was also as manager --</p> <p>12 A. Assistant manager.</p> <p>13 Q. Assistant. And they came as a bit of a package, did</p> <p>14 they, a team?</p> <p>15 A. Yes.</p> <p>16 Q. They came together and left together?</p> <p>17 A. Yes.</p> <p>18 Q. In relation to Mr LeGuen at 103, turn to page 3, you'll</p> <p>19 see his contract started -- dated 1 July 2006, yes?</p> <p>20 A. Yes.</p> <p>21 Q. If we turn to page 9, there's a paragraph 8 that deals</p> <p>22 with salary and bonuses.</p> <p>23 A. Yes.</p> <p>24 Q. "The company shall pay the employee during the</p> <p>25 continuance of his employment a salary at the rate of</p> <p style="text-align: center;">Page 86</p>	<p>1 employed by the club on the date of payment?</p> <p>2 A. Yes.</p> <p>3 Q. "In addition, the board of Rangers will recommend to the</p> <p>4 trustees of Murray Group Management Remuneration trust:</p> <p>5 Fund sub-trusts with the following net amounts, subject</p> <p>6 to you being employed by the club on the date each event</p> <p>7 occurs."</p> <p>8 So again it's tied in with him being employed, but</p> <p>9 obviously it has to be on the particular date when these</p> <p>10 events happen in order to trigger the bonus, yes?</p> <p>11 And we see, for example, winning the SPL is 51,500?</p> <p>12 A. Correct.</p> <p>13 Q. Are you able to tell me what the relationship between</p> <p>14 85,833 to 51,500 is?</p> <p>15 A. Not off the top of my head.</p> <p>16 Q. Well, you can take it from me that one is 60 per cent of</p> <p>17 the other.</p> <p>18 A. Okay.</p> <p>19 Q. So what we have is a side letter undertaking to pay</p> <p>20 a net figure of what the gross undertaking is in the</p> <p>21 contract. With me so far?</p> <p>22 A. On the fact they were two separate things, though?</p> <p>23 Q. Yes.</p> <p>24 A. Yes.</p> <p>25 Q. What was done here, and we can look at Yves Colleau if</p> <p style="text-align: center;">Page 88</p>

22 (Pages 85 to 88)

<p>1 you like, but I think you will probably recollect that 2 he was dealt with in the same way, the figures were 3 lower but it was the same mechanism, yeah? There was 4 the contract agreeing to pay bonus of figures in the 5 written contract and there was a side letter making 6 contributions to the Trust for the other half, as it 7 were, of what was being agreed with the player. Agreed? 8 A. I think so. 9 Q. I don't want to be unfair to you, Mr Dickson. It was no 10 more sophisticated than this. That Rangers agreed with 11 these managers to pay a certain amount of bonus and then 12 it was split between paying some of it -- half of it, 13 exactly half of it, through payroll and half of it 14 through net so that half of -- so that the two payments 15 together -- sorry, I've got myself confused now. I'll 16 start again. 17 What was agreed was that there was a certain amount 18 of money that the player was going to end up with in 19 terms of bonus if the club performed in the particular 20 ways set out at page 9. Right? Agreed so far? 21 A. Yes. 22 Q. What was done was, that net end point was agreed to be 23 arrived at by paying half gross through payroll and half 24 net through the Remuneration Trust. Yes? 25 A. I would think the two amounts would have been discussed Page 89</p>	<p>1 other. That's not an approximation. That's not an 2 accident. One is exactly 60 per cent of the other, 3 Mr Dickson. 4 THE WITNESS: I see that. 5 Q. So what you have is a situation where there is an 6 agreement that the player is going to end up with 7 a certain net position and then it is agreed that that 8 is going to be effected by him receiving half his net 9 position paid gross through payroll and half his net 10 position paid net through the Remuneration Trust. 11 Is that what is this shows. Is that not right? 12 A. Again, I can't remember the specifics of this particular 13 case. I understand the figures as you say, but there 14 would have been two separate discussions. 15 Q. As a matter of generality, what happened, I'm suggesting 16 to you, is the players -- let's keep it general and move 17 away from this particular instance. Time and again we 18 see a similar pattern where half of what the player is 19 ending up with is paid gross, it's grossed up through 20 payroll, and the other half of the net figure is paid 21 through the Remuneration Trust. I could give you dozens 22 of examples where that is done, Mr Dickson. We may come 23 to that yet. 24 A. Each individual case or each individual player or 25 manager is dealt with completely differently. Page 91</p>
<p>1 and agreed separately. 2 Q. Well, these two documents are signed on the same day and 3 are obviously part of a global negotiation that has 4 taken place with this manager and assistant manager. 5 You would agree with that? 6 A. They are both signed on the same day, yes. 7 Q. Are you telling me that you don't agree that they're 8 part of a global negotiation with these people? 9 A. In relation to that, when I can't remember the exact 10 circumstances, whether they were -- it was a global sum 11 or it was two individual amounts agreed separately. 12 Q. We'll maybe come to this in more detail in a little 13 while, but as a matter of generality, what happened was 14 that Rangers would be negotiating with players or with 15 this manager on a global basis, with the manager wanting 16 to end up at a particular end point, a net end point, 17 and at some point in the course of those negotiations, 18 the discussion changed from simply what the net was to 19 how it was going to be paid; yes? 20 A. There would have been a discussion around approximate 21 global figures, yes, absolutely correct, which would 22 then be put into the contract of employment and a letter 23 of undertaking which should be -- 24 Q. It doesn't sound very proximate to me when down to the 25 penny you have 85,833 in one document and 51,500 in the Page 90</p>	<p>1 Q. Completely differently, even though many of them had 2 exactly that half and half split that I've just 3 described? 4 A. That's -- 5 Q. It's just a coincidence, is it? 6 A. I can't comment because I don't know what players you're 7 referring to, but in general terms there was an 8 agreement with the players or, in this case, 9 Paul LeGuen, because, in fact, Paul LeGuen was with 10 David Murray, he first met, so it was broad agreement 11 with David Murray in terms of what was being agreed, and 12 it was then passed to Martin Bain and myself to put the 13 structures in place for the contract of employment and 14 letter of undertaking. 15 Q. How were these negotiations effected then? Let's take 16 this as an example. What actually happened with 17 Mr LeGuen? How was it agreed? 18 A. David Murray met Paul LeGuen and agreed in broad terms 19 that he would come to the club. Paul LeGuen then met 20 with Martin and myself -- actually met him on his own on 21 a few occasions as well -- to discuss further his 22 contract. 23 Q. Okay. So what was discussed? 24 A. Well, his salary would have been discussed and his 25 bonuses would have been discuss. Page 92</p>

23 (Pages 89 to 92)

<p>1 Q. But what proposed figured were proposed, what figure s 2 were counter proposed? 3 A. I don't have these details to hand . 4 Q. No, there's a remarkable dearth of any sort 5 of documentation or record keeping, seemingly, in 6 relation to these sorts of negotiation. 7 A. That's just the way it was. We didn't keep any minutes 8 of any meetings or notes of any meetings or anything 9 like that. It's just the way the football world is. Or 10 certainly is at Rangers, anyway. 11 Q. Right. But lo and behold, after all these negotiations, 12 we end up with two documents in every case: a formal 13 written contract and a side letter, signed on the same 14 day, with a split of bonuses, for example, a split of 15 salary as well, in many instances? 16 A. Correct. 17 Q. So I presume that this document that is the contract for 18 this manager would have been lodged with the SPL; is 19 that right? 20 A. No. 21 Q. You don't have to lodge managers' contracts with the 22 SPL? 23 A. No, because there's no registration. 24 Q. Does the same apply to the SFA, does it? 25 A. Yes.</p> <p style="text-align: center;">Page 93</p>	<p>1 A. Yeah. 2 Q. Are you saying there would be discussions at Sir David 3 level about the Remuneration Trust or are you saying 4 that that always, always kicked in after the 5 remuneration -- after the buck was passed from Sir David 6 to you? 7 A. I can't comment on whether Sir David would mention the 8 Trust to them or not. 9 Q. Well, surely it would depend -- the stage at which you 10 took up the reigns -- you know, the reigns would be 11 different if there had already been a discussion and 12 agreement about the Remuneration Trust with Sir David 13 than if you were then in the situation where it was you 14 that was putting into effect final details, if you have 15 it that way, of the Remuneration Trust. I'm just trying 16 to explore with you which way it worked. 17 A. Every case was different. There may be some that 18 Sir David had mentioned the Trust, there may be others 19 that he didn't. 20 Q. If he mentioned the Trust, did he also on occasion agree 21 particular splits between salary and Remuneration Trust? 22 A. No, he would never -- that would never happen. 23 Q. So you're saying that that always was a matter which was 24 agreed after Sir David had stepped to one side and you'd 25 taken up the reins?</p> <p style="text-align: center;">Page 95</p>
<p>1 Q. You said a few moments ago that there would be 2 a discussion between Sir David and the player. I have 3 you noted -- I'm not going to try to scroll back on the 4 machine, but I understood you said there would be an 5 agreement that the player was coming to the club. 6 A. Well, until contracts are signed, it wouldn't be 7 definite that the player would be coming to the club 8 because there could be another club involved as well 9 (overspeaking) numerous things. 10 Q. But there would be a sufficient degree of certainty 11 that, barring accidents, as it were, barring 12 difficulties with the transfer fee -- 13 A. Yeah. 14 Q. -- that the player was coming to the club. What 15 I suggest to you is that that suggests that, whatever 16 the particular agreement was, it was sufficiently 17 certain that the player knew that he was going to end up 18 with a particular net position? 19 A. In certain instances, in particular with foreign 20 players, that's all they're interested in, is net 21 salary. So after discussion with Sir David, there must 22 have been enough grounds to suggest that, yes, there 23 would be -- 24 Q. They were satisfied that they were going to get their 25 net?</p> <p style="text-align: center;">Page 94</p>	<p>1 A. Yes. 2 Q. Assuming you're right about that for the moment, the 3 position then would be that you would be told by 4 Sir David, "I have agreed with player X that he is to 5 get a certain sum of money net", and then you would take 6 that forward by way of trying to sort that out with the 7 player? 8 A. It wouldn't all be as precise as that. Sometimes the 9 information that you would get from the chairman was 10 pretty vague in terms of what he has actually agreed or 11 what he has discussed with an agent or a player. 12 Q. But sometimes it would be as I have described? 13 Sometimes it would be less specific? 14 A. Yes. 15 Q. Then you get into the discussion about how to split the 16 money. Now, there are two competing interests here, 17 aren't there? The player wants obviously to achieve his 18 net, and he's not really terribly bothered about how 19 it's done, perhaps, because it's the bottom line that 20 counts to him, the net bottom line; yes? 21 A. Yes. 22 Q. Rangers is in, perhaps, a slightly different position 23 because it's the gross that is of interest to them; 24 agreed? 25 A. Gross, correct.</p> <p style="text-align: center;">Page 96</p>

<p>1 Q. So it's in Rangers' interest to put as much through the 2 Remuneration Trust as possible in order to save the tax? 3 A. In theory, yes. 4 Q. It's not just in theory, Mr Dickson. That's what this 5 was all about. Let's not beat about the bush. 6 A. Okay. 7 Q. You agree? 8 So really, it was a matter of just trying to 9 convince the player to take as much through the 10 Remuneration Trust as he was prepared to countenance 11 because that was beneficial particularly to Rangers? It 12 was beneficial to the player too because he was ending 13 up with a better net than he might otherwise end up 14 with? 15 A. As I say, each discussion was different, but it was -- 16 we discussed the contract of employment, we explained 17 the Trust situation to them and then we would discuss 18 the Trust. 19 Q. But I'm asking you about how it worked, and what I'm 20 suggesting to you is that Rangers had an interest in 21 putting as much of the money through the Remuneration 22 Trust as possible in order to save tax. I think you've 23 agreed with that. What I've also suggested to you, but 24 I don't think we've nailed down yet, is that it was also 25 in the interest of the player, but in a sense of less Page 97</p>	<p>1 money. 2 A. I think I've actually said in my statement that we did 3 explain to the player that the recommendations would be 4 made to the trustees, that none of the recommendations 5 hadn't been approved as yet, but we did spell out to the 6 player at that particular point that we could not give 7 a guarantee. 8 Q. I understand that's what's in your statement. What I'm 9 suggesting to you is that where you have players coming 10 possibly from abroad who are unfamiliar with, perhaps, 11 British law, and probably rather unfamiliar with Britain 12 as a whole, you know, they're being asked basically to 13 take half what they would otherwise be getting through 14 their payroll in order to get money from the 15 Remuneration Trust. It stands to reason that they must 16 have been sure that they were going to get the money, 17 Mr Dickson. 18 A. You've not dealt with football players or agents so ... 19 Q. I haven't dealt with any of them, but what I'm 20 suggesting to you -- well, let's put it on the basis of 21 the players who you renegotiated. You had some players 22 who you'd had before you set up the Remuneration Trust; 23 yes? 24 A. Yes. 25 Q. And then you renegotiated their contracts in order to Page 99</p>
<p>1 interest to the player if he had his eye on the net 2 position. 3 A. Correct. 4 Q. But it might be that he would end up with a better net 5 position by going with the Remuneration Trust because he 6 knew that you might not pay the full sum gross? 7 A. That could have happened in time -- occasions, yes. 8 Q. In order for the player to be content to go with the 9 Remuneration Trust, he had to be certain he was actually 10 going to get the money. Do you agree with that? 11 A. The Trust was explained to the player at the time and 12 the Trust -- sorry, the player understood the situation 13 regarding the Trust, in terms of we could not give them 14 any guarantees about them being paid the money. 15 Q. I've read your statement and I know that that's 16 effectively what you say in your statement. But what 17 I'm asking you is something slightly different. What 18 I'm suggesting to you is that, in order to get the 19 player to agree to go with the Remuneration Trust, the 20 player had to be sure that he was actually going to get 21 the money. 22 A. But that was a guarantee that we could not give them. 23 Q. There's a difference between a guarantee issued in blood 24 or ink or whatever, and it being made known to the 25 player that he was, one way or another, going to get the Page 98</p>	<p>1 put their money through the Remuneration Trust. You 2 remember that? 3 A. Yes. 4 Q. So what you were actually doing was you were asking, on 5 the face of things, these players, who were no doubt 6 perfectly good players, perfectly successful, who you 7 wanted to keep and were renegotiating the contract for, 8 you were asking them to take a substantial cut in their 9 salary in order to save you -- and save them, perhaps -- 10 some tax. They had to be sure that they were going to 11 get the money, otherwise they wouldn't agree to vary 12 their contracts. 13 A. I understand the point you're making, but that was the 14 reality, that we did not give them any guarantees or did 15 not say, "You will definitely be able to get your 16 money". 17 Q. You didn't write a guarantee saying, "We will make sure 18 you get your money"; what I'm suggesting to you is that, 19 in informal terms, it was implied, they were reassured 20 somehow, orally, that it was all going to work and, no 21 matter what happened, they would get their money. 22 A. As I say, we explained to the players that -- to date 23 people who've made utilisation of the Remuneration 24 Trust, there has not been an issue in terms of the 25 trustees taking on board their recommendation. Page 100</p>

25 (Pages 97 to 100)

<p>1 Q. We can all say these sort of things in informal terms, 2 "We can't give you a guarantee, Mr LeGuen. It is up to 3 the trustees, Mr LeGuen, to exercise their discretion", 4 but you can say it in a way that makes it pretty clear 5 that, come push or come shove, they will get their 6 money; and what I'm suggesting to you is that, in order 7 to get these players to go down this route, something 8 along these lines must have been said or implied. 9 A. I've already indicated what we said to either the 10 management or the players at that particular point in 11 time. 12 Q. Equally, in the course of these negotiations and the 13 explanation of the Trust, it appears that the language 14 used tended to be along the lines of, "We are paying him 15 through the Remuneration Trust", or, "You will be paid 16 through the Remuneration Trust". There's various 17 occurrences in the documents where we see that. 18 A. That language, there is certain documentation that was 19 used internally that that language was used, yes. 20 Q. It's symptomatic of the fact that the reality was that 21 that was exactly what was happening. You had made these 22 agreements that pay would be at a certain level and the 23 Remuneration Trust was simply used as a means of 24 accomplishing that. 25 A. The language was used was just loose language that we Page 101</p>	<p>1 which there are a great number, none of them were lodged 2 with the SPL or the SFA. 3 A. That is correct, yes. 4 Q. Why was that? 5 A. Because there was no need to. The only information that 6 the SPL and SFA needed to receive are payments that are 7 due to players and the letters of undertaking were not 8 payments directly to players. 9 Q. I understand your position to be that the rules did not 10 require you to put the side letters in with the 11 notification or the registration or whatever. That's 12 your position? 13 A. Correct. 14 Q. It's one thing to say that it doesn't need to be 15 registered. It's quite another to make a decision not 16 to do it. I mean, why not do it, Mr Dickson? 17 A. Well, the decision not to submit them was effectively 18 done before I was -- started taking over, so the club 19 had already made that decision in any case. 20 Q. That may be, but you're head of football and you were 21 involved in these side letters and negotiating contracts 22 and all the rest of it, you must have known why it was 23 that these rather curious documents were not intimated 24 to the SPL or the SFA. 25 A. I didn't think there was a requirement to. Page 103</p>
<p>1 used, but what we really meant was the actual money 2 being contributed into the Trust and then being passed 3 down to the sub-trust on a recommendation. 4 Q. Would you have before you volume 11, please. Turn to 5 11/91/19. I don't want to take you through all of this 6 document, but can you look at the third-last paragraph, 7 the one that starts, "I can confirm". Yes? 8 A. Yes. 9 Q. "I can confirm that we will not pay these amounts net to 10 Ronald unless they are made through the use of the 11 Remuneration Trust, and also Ronald did agree to this, 12 when the agreements were reached in August 2005, to use 13 this vehicle as a method of making payments to him." 14 Now, that one sentence contains two references to 15 the fact that it's been -- it's pay and it's to him, 16 Mr Dickson. And it's not an internal document. This is 17 a document you're writing to the player's manager. You 18 agree? 19 A. I agree that the language is loose, yes. 20 Q. Well, the language, I suggest to you, is actually 21 accurate. 22 A. No, it's -- 23 Q. It represents what the reality is in this whole case. 24 A. I would suggest the language is loose. 25 Q. We know, of course, that all of the side letters, of Page 102</p>	<p>1 Q. You see, as we've just been through, and perhaps we need 2 to revisit again, what we have here is an agreement 3 which is made. There is one agreement here, between the 4 player and the club. There are various -- endless, 5 I think, probably -- references to the contract or the 6 agreement, and it's patently obvious that there is one 7 agreement, which is then reflected in two documents, 8 Mr Dickson. That much you must surely agree with? 9 A. No, it's two agreements. 10 Q. But it's one agreement which is reflected in two 11 documents. That must be right, on any view. 12 A. As I said before, initially there was a broad agreement, 13 no contractual agreement in any shape or form, which was 14 then negotiated into two different documents. 15 Q. Let me approach it another way. You have a football 16 player. He's coming to the club to play for the club. 17 He's going to provide service to the club by playing 18 football at football matches. That's what he's there 19 for; agreed? 20 A. Correct. 21 Q. He's entitled to be remunerated for that? 22 A. Correct. 23 Q. Normally that would be through salary, appearance money 24 and bonuses, being the main things, and maybe some 25 fringe bits and pieces which we don't need to bother Page 104</p>

26 (Pages 101 to 104)

<p>1 about. There are various contractual obligations 2 arising from that contract of employment. The employee 3 has a number of obligations as an employee; you agree 4 with that? 5 A. Yes. 6 Q. And the club has a whole raft of obligations as an 7 employer? 8 A. Yes. 9 Q. What we have are two documents, one of which says that 10 it's a contract of employment and the other says nothing 11 about what it is but we call it a side letter. The only 12 reason, Mr Dickson, that the player is getting the side 13 letter is because he is supplying his service to the 14 club. Agreed? 15 A. Correct. 16 Q. The only obligation on the player is to provide his 17 service to the club; yes? 18 A. Correct. 19 Q. So the side letter, you may like to think of it as 20 separate, but it's part of the employment contract. 21 I mean that is a matter of law. We can discuss it. 22 I don't want to deal with it as a matter of law with 23 you. I'm just doing it on the basis of what the reality 24 of the situation was. You could only have one 25 agreement. The player was only supplying his services,</p> <p style="text-align: center;">Page 105</p>	<p>1 yes. 2 Q. And you never, as a club or you personally, contacted 3 the SFA or the SPL to say, "Well, look, this is the 4 arrangement we have. Should we be lodging these side 5 letters or not?" You didn't ask for a ruling? 6 A. Because we didn't think there was any need to do so. 7 Q. You must have been very confident in your opinion. 8 Would you have before you volume 21. If you turn to 9 division 11, you'll find the SFA handbook. I don't want 10 to spend a lot of time on this, but if you would firstly 11 confirm that that is the up-to-date handbook for 12 the SFA? 13 A. That is, yes. 14 Q. I'm not going to take you through all the different 15 years of all the changes, but my basic position to you 16 is that there haven't been any substantial changes in 17 the rules over the period with which we're concerned 18 from about 2000 onwards, insofar as impinge on this 19 issue; all right? If you think there have been changes 20 that matter, then please make that point when you see 21 fit. 22 A. Not that I'm aware of. 23 Q. If you turn, please, to -- is your bundle numbered 18 24 here? 25 A. No, 21.</p> <p style="text-align: center;">Page 107</p>
<p>1 and he was getting remuneration through two documents 2 that were signed on the same day. 3 Now, your position seems to be that it wasn't 4 necessary to lodge it because the rules didn't, in your 5 view, or in your club's view, require it, but what I'm 6 suggesting to you, Mr Dickson, is that it was blindingly 7 obvious that it ought to be intimated as part of the 8 employment contract to the SPL and the SFA? 9 A. The view of the club was completely different. 10 Q. It must have at least crossed your minds, and I'm not 11 just talking about the club in general, but yours in 12 particular, that it ought to be sent to the SPL and the 13 SFA? 14 A. No, because, as I said before, it was not a payment 15 directly to a player. 16 Q. But it was all to do with his employment. You can't 17 surely say that it wasn't to do with his employment. 18 A. But it wasn't a payment directly to the player. It may 19 have been in connection with his employment, but -- 20 Q. Well, I know you have said that several times, but it 21 plainly was to do with his employment. 22 A. Correct. 23 Q. And you know that it is required that the employment 24 contract is lodged with the SPL and the SFA. Yes? 25 A. His contract of employment is to be lodged with the SPL.</p> <p style="text-align: center;">Page 106</p>	<p>1 Q. Has it been numbered as 21? 2 A. Yes. 3 Q. Okay. 21.11.3 first of all. At 2.2, this is 4 "Non-recreational player -- contract", which means 5 a professional player; right? 6 A. Right. 7 Q. It says in there: 8 "Every player who has entered into an agreement with 9 a club in full or associate membership with the 10 association ... shall be registered with this 11 association ..." 12 So he has to be registered. And then further down 13 the page, 2.2.1, four paragraphs down, there's a word, 14 "Unless", do you have that? 15 A. Yes. 16 Q. "Unless lodged in accordance with the procedures 17 rule 2.13, a non-recreational contract player 18 registration form will not be valid unless it's 19 accompanied by the contract entered into between the 20 club concerned and the player stating all the terms and 21 conditions in conformity with procedures rule 4." 22 So the desire is, one would reasonably think looking 23 at that, that all of the terms and conditions are to be 24 in the contract. We'll come to procedure rule 4 in 25 a minute, but you agree with that as a matter of</p> <p style="text-align: center;">Page 108</p>

27 (Pages 105 to 108)

<p>1 generality?</p> <p>2 A. Yes.</p> <p>3 Q. "A registration of a player by means of</p> <p>4 a non-recreational contract player registration shall be</p> <p>5 binding on the player and the club."</p> <p>6 And then the next paragraph says that the</p> <p>7 registration is effective and binding.</p> <p>8 Turn, please, to 21.11.6 at paragraph 2.6:</p> <p>9 "Completion of form, general application. Before</p> <p>10 a player signs a non-recreational player registration</p> <p>11 form, the club concerned shall ensure all of the details</p> <p>12 including the date of signing are accurate and have been</p> <p>13 properly inserted."</p> <p>14 So there's an obligation on the club to make sure</p> <p>15 that all details have been included and properly</p> <p>16 inserted into the contract?</p> <p>17 A. There's no financial details on the registration form.</p> <p>18 The registration form is just the player's date of</p> <p>19 birth, his previous club and his new club, and date of</p> <p>20 sale.</p> <p>21 Q. Very well. And the player's signature and that of the</p> <p>22 secretary shall be witnessed, so it's fairly formal</p> <p>23 that -- this has to be done on a formal, witnessed</p> <p>24 basis; yes?</p> <p>25 A. Yes, the registration form is, yes; correct.</p> <p style="text-align: center;">Page 109</p>	<p>1 certainly have two functions in broad terms, one of</p> <p>2 which is a sort of policing role for football matters in</p> <p>3 general and contractual matters between players and</p> <p>4 clubs; agreed? And also interclub, obviously.</p> <p>5 A. Yeah, but that mostly would probably be down to the SPL.</p> <p>6 Primarily the reason for the SFA is the registration.</p> <p>7 Q. Very well, but you're accepting that they do have that</p> <p>8 role?</p> <p>9 A. Yeah, yeah.</p> <p>10 Q. And think also have, as it were, a judging role as well,</p> <p>11 for determining disputes between players and clubs and</p> <p>12 also between clubs?</p> <p>13 A. Ultimately, yes.</p> <p>14 Q. I would suggest to you that it is important in the</p> <p>15 context of those roles that the full terms of the</p> <p>16 agreement between the player and the club are known to</p> <p>17 the SPL.</p> <p>18 A. Sorry? I'm slightly confused. The SPL or SFA?</p> <p>19 Q. Sorry, SFA, my fault.</p> <p>20 A. As I've indicated earlier, the only thing that needs to</p> <p>21 be lodged with the SFA is all payments that were due to</p> <p>22 a player, and in the opinion -- the club took the</p> <p>23 opinion that the letters of undertaking were not</p> <p>24 payments to players and did not need to be disclosed to</p> <p>25 the SFA.</p> <p style="text-align: center;">Page 111</p>
<p>1 Q. Turn to 21.11.11, please.</p> <p>2 "Agreement between club and player. A club must</p> <p>3 enter into a written agreement with each player whom it</p> <p>4 has registered upon a non-recreational player</p> <p>5 registration form contract."</p> <p>6 So the SFA is expecting the club to use a set form</p> <p>7 employment contract; agreed?</p> <p>8 A. Yes.</p> <p>9 Q. "Such agreement in the case of a player who is under</p> <p>10 18 years of age ... date of using, shall not, for</p> <p>11 a period exceeding 3 years [et cetera] ..."</p> <p>12 We don't need to read that bit. Then next but one</p> <p>13 paragraph:</p> <p>14 "Such agreement shall be signed by the player and by</p> <p>15 the secretary and a credit official of the club</p> <p>16 concerned, shall be witnessed by two other parties and</p> <p>17 lodged by the secretary together with form A duplicate</p> <p>18 also signed by all parties shall be given to the</p> <p>19 player."</p> <p>20 So there's a requirement that there effectively be</p> <p>21 two principal copies of this, so that the player has one</p> <p>22 and the SFA has one?</p> <p>23 A. That's correct.</p> <p>24 Q. Now, without going too far forward too fast, the</p> <p>25 function of the SFA here -- they may have more, but they</p> <p style="text-align: center;">Page 110</p>	<p>1 Q. I understand that's your position but what I'm</p> <p>2 suggesting to you is, as a matter of generality, the</p> <p>3 function of the SFA is to act as a policeman and it is</p> <p>4 to act as a judge. Not at the same time, necessarily;</p> <p>5 but those are their functions. And because of those</p> <p>6 being their functions, they require that documentation</p> <p>7 relating to the contract be lodged. That's the purpose</p> <p>8 of these rules. Does it not strike you as likely that</p> <p>9 the intention is that all of the contract be submitted</p> <p>10 to them for record keeping purposes rather than just</p> <p>11 part of it?</p> <p>12 A. No, because we believe that's not a part of the player's</p> <p>13 contract.</p> <p>14 Q. Sorry, say that again.</p> <p>15 A. Because it's not part of the player's contract.</p> <p>16 Q. Well, the sole reason for you suggesting that seems to</p> <p>17 be because you decided not to put those details on the</p> <p>18 standard form of employment contract.</p> <p>19 A. It was not part of the contract of employment.</p> <p>20 Q. What is the player doing in return for getting these</p> <p>21 hundreds of thousands of pounds through the Remuneration</p> <p>22 Trust, Mr Dickson?</p> <p>23 A. Playing football.</p> <p>24 Q. Playing football? Providing a service to the club; yes?</p> <p>25 A. Yes. Yes, yes.</p> <p style="text-align: center;">Page 112</p>

<p>1 Q. All that was happening here is the player agrees to play 2 for the club on a package of conditions which are 3 artificially split, Mr Dickson, between what you choose 4 to put in the formal contract, which is lodged with the 5 SFA and SPL, and what you choose not to put in that, 6 which goes into the side letter. It's not 7 sophisticated. It's simply choosing not to put some 8 stuff into a formal document.</p> <p>9 A. That's not the case.</p> <p>10 THE JUDGE: Would this be an appropriate moment to take 11 a shortish break? Do continue if you prefer.</p> <p>12 MR THOMSON: I think I'd prefer just to round off this 13 particular document if I may, sir.</p> <p>14 THE JUDGE: Certainly. Certainly.</p> <p>15 MR THOMSON: If you'd turn to 4.2, please -- sorry, I don't 16 think we've done 4. Just after the bit that I read to 17 you it says:</p> <p>18 "All payments to be made to a player relating to his 19 playing activities must be clearly recorded upon the 20 relevant contract and/or agreement. No payments for his 21 playing activities may be made to a player via a third 22 party."</p> <p>23 All right? The first part of this:</p> <p>24 "All payments to be made to a player relating to his 25 playing activities must be clearly recorded upon the</p> <p style="text-align: center;">Page 113</p>	<p>1 about the money reaching the player's bank accounts, 2 they're from a third party, aren't they? They're from 3 the trustees.</p> <p>4 A. As a loan.</p> <p>5 Q. Yes. But they're a payment. You say they're a loan, 6 but they're still a payment. And, you know, let's not 7 be foolish about this, Mr Dickson, we have Rangers 8 funding this. The money is Rangers' money. It passes 9 through the Trust, it ends up with the player. So, on 10 any view, I would suggest to you that it's a payment 11 being made to the player via a third party.</p> <p>12 A. The club take a different view and it's not a payment to 13 the player.</p> <p>14 Q. That is an interesting point of view, but anyone who was 15 looking at this in a way that was intended to be open 16 would at least, I suggest to you, have thought, "Maybe 17 it is the case that we should be showing these side 18 letters to the SPL and the SFA because maybe they might 19 take the view that these are payments to the player, or 20 maybe they might take the view that these are payments 21 for playing activities that are being made by a third 22 party."</p> <p>23 It's a pretty obvious thing that would spring to 24 mind if you were reading these rules. Do you agree with 25 that?</p> <p style="text-align: center;">Page 115</p>
<p>1 relevant contract and/or agreement."</p> <p>2 Now, we've already established that the payments in 3 relation to the side letters are payments in relation to 4 his playing activities. Do we agree with that?</p> <p>5 A. That is as a result of him being employed by the club.</p> <p>6 Q. "All payments to be made to a player relating to his 7 playing activities must be clearly recorded upon the 8 relevant contract."</p> <p>9 A. But these are not payments made to the player.</p> <p>10 Q. It just says:</p> <p>11 "All payments to be made to a player relating to his 12 playing activities."</p> <p>13 But they are made to the Trust and then they are 14 passed to him.</p> <p>15 A. They are made as a contribution to the Trust, yes.</p> <p>16 Q. Well, they're made as a contribution to the Trust on the 17 basis that there is going to be exactly the same sum of 18 money paid by the trustees into a sub-trust for the 19 particular player. Agreed?</p> <p>20 A. That was the recommendation, yes.</p> <p>21 Q. "And no payments for his playing activities may be made 22 to a player via a third party."</p> <p>23 And you say, oh, these are loans.</p> <p>24 A. They're not payments from the club.</p> <p>25 Q. Well, they're from a third party. If we're talking</p> <p style="text-align: center;">Page 114</p>	<p>1 A. It may spring to mind, but we do not think that we need 2 to disclose it to or even ask the SFA for their thoughts 3 on the matter.</p> <p>4 Q. Apart from the fact that you thought the rules didn't 5 require you to do it, can you tell me again why you 6 thought it was a good idea not to? Because you'll 7 appreciate that you could, notwithstanding your view 8 about it not being necessary, you could have thought to 9 yourself, "Well, maybe we ought to do it anyway".</p> <p>10 A. Mm-hm, we could have done that.</p> <p>11 Q. Why didn't you?</p> <p>12 A. We didn't think we needed to.</p> <p>13 Q. Isn't the reality of the matter that you knew perfectly 14 well that if you did show these documents to the SPL, 15 they would say that the payments were in breach of the 16 rules, and the SFA would say the same thing, and it 17 would all come out in the open and ultimately the scheme 18 would fall apart, HMRC would want money for tax, and 19 basically these side letters were just kept secret?</p> <p>20 A. Absolutely not.</p> <p>21 Q. You disagree with the proposition that the reason why 22 they were not shown to the SPL and why you didn't ask 23 the SPL and the SFA was because you feared you might get 24 an answer you didn't want?</p> <p>25 A. Sorry, could you say the question again?</p> <p style="text-align: center;">Page 116</p>

<p>1 Q. What I'm suggesting to you is that the reason that these 2 were not put to the SPL and the SFA was simply that you 3 feared that they would determine that these payments 4 were in breach of the rules or, in any event, that these 5 documents ought to be disclosed to them? 6 A. No, definitely not. 7 MR THOMSON: Sir, that is a natural break. 8 THE JUDGE: Fine. We'll adjourn very briefly. We'll be in 9 the ante room and, when everybody is ready, if somebody 10 could knock on the door. Would five, ten minutes be 11 sufficient, gentlemen, do you think? 12 MR THOMSON: I'm sure five minutes would be sufficient. 13 THE JUDGE: If you indicate, then we'll emerge. 14 (3.09 pm) 15 (A short break) 16 (3.20 pm) 17 MR THOMSON: Would you look, please, at 1/5/1, that's 18 volume 1/5. 19 Sorry, that's not the page that I was wanting to -- 20 just give me a minute. Sorry, it's not 1, it's 11. 21 Sorry, rephrase that, it's 1/5/11. 22 You'll see there, Mr Dickson, you're referring to 23 a side letter. 24 A. Yes. 25 Q. And you said that you would call them that yourself. In Page 117</p>	<p>1 A. I agree, I'm just not 100 per cent sure. 2 Q. It was quite common, as I think you alluded to at least 3 in passing in your own statement, that the Trust was 4 used in this way? 5 A. In terms of termination of contract. 6 Q. To pay people off; yes? 7 A. Yes, it was. 8 Q. What we have is that, against the background that 9 Mr Nerlinger is a foreign player, I think, and he was 10 moving out of the UK, that he would want to wind up the 11 Trust; is that right? 12 A. Yes. 13 Q. Which was apparently done quite a bit, as I understand 14 it, with foreign players; yes? 15 A. Yes. 16 Q. The suggestion you are making to them is that it's 17 Ian MacMillan who should be spoken to, effectively, 18 about how that should be done, the winding-up? 19 A. Yeah, any sort of -- when it came to anything like that, 20 in terms of technicalities or anything like that, I used 21 to just pass contracts on to Ian MacMillan. 22 Q. He was the man who would explain how that could be done 23 so that the Trust could be wound up? 24 A. Or -- yes. 25 Q. You're also suggesting that Christian signs the loan Page 119</p>
<p>1 that connection, in this particular instance, there's 2 reference to a compromise agreement: 3 "I understand Caroline from Dundas & Wilson has 4 spoken to you re the compromise agreement and I suggest 5 you will need to talk to Ian regarding the Trust. Ian 6 can provide you with documentation to start the process 7 of winding up the Trust, but I suggest Christian signs 8 the loan request and memorandum of borrowings as 9 a matter of urgency, the trustees can then sign the 10 memorandum agreeing to process the funds." 11 Do you see that? Now, I'm just referring to this 12 slightly out of sync because we were looking at it 13 because of the side letter point, but, on that 14 paragraph there, it's indicative of the Remuneration 15 Trust being used to pay funds under a compromise 16 agreement because this person is leaving the company; is 17 that right? 18 A. I'm not sure from just that email whether the 19 contribution to the Trust was in connection with the 20 compromise agreement or the termination of his contract. 21 Q. Well, "has spoken to you regarding the compromise 22 agreement and I suggest you will need to talk to Ian 23 regarding the Trust"; that would seem to imply there's 24 a relationship between the compromise agreement and the 25 Trust, yes? Page 118</p>	<p>1 request and memorandum of borrowings as a matter of 2 urgency, and presumably that's so that he can get his 3 money quickly? 4 A. Yes. 5 Q. Okay. Now, side letter. Why was it called a side 6 letter? 7 A. It was just one of the terminologies, as I said earlier, 8 that we used to describe them. 9 Q. What was it beside? A side letter has to be beside 10 something, Mr Dickson. What was it beside? 11 A. His contract of employment. 12 Q. I see. I've asked you about why the side letters were 13 not lodged with SPL. I don't need to ask you any more 14 about that, but can I ask you this: why was it that the 15 obligations that were put in the side letter weren't 16 just put in the contract of employment as an appendix, 17 for example? 18 A. Because they weren't part of the contract of employment 19 Q. Well, he was getting what he was getting under the side 20 letter because he was employed and because he was 21 performing his service. We've been through that 22 already. 23 A. Mm-hm. 24 Q. So why wasn't the remuneration that he was getting in 25 respect of his employment put into the employment Page 120</p>

30 (Pages 117 to 120)

<p>1 contract itself, either as a separate provision or as an 2 appendix to the contract?</p> <p>3 A. Because we took the view that it wasn't part of that 4 contract.</p> <p>5 Q. Well, if your justification for that, Mr Dickson, is 6 simply that because you put it into two documents it 7 wasn't part of the contract, then I don't need to 8 address that, because -- well, I don't need to address 9 that.</p> <p>10 But we've been through the fact that the only thing 11 that the man is doing in order to get the Remuneration 12 Trust payments is providing his services under 13 a contract of employment, so why not put the 14 remuneration in with the contract, the written formal 15 contract?</p> <p>16 A. I think I've already answered the question.</p> <p>17 Q. I don't think you have, with respect. What I'm 18 suggesting to you is, the remuneration that he is 19 getting under the side letter he is getting in return 20 for his services; why not put it in with the employment 21 contract?</p> <p>22 A. But he's not actually getting it in return for his 23 services; he's got a side letter because he is employed.</p> <p>24 Q. The remuneration that is being paid is being paid 25 because he is employed by the company and providing his</p> <p style="text-align: center;">Page 121</p>	<p>1 to the trustees for the Trust to include you as the 2 protector of a sub-trust and to fund this sub-trust with 3 a total of £500,000 net payable in August 2003."</p> <p>4 A. Correct.</p> <p>5 Q. It's August 2003 and the undertaking is in relation 6 to August 2003. It's not subject to you being employed 7 on a future date; yes? It was paid because he was 8 leaving the club; yes?</p> <p>9 A. Correct.</p> <p>10 Q. And because he had waived contractual rights that he had 11 in terms of his contract, however we define that, 12 whether we define it with or without the side letter 13 that he had already? You understand? Yes?</p> <p>14 A. Yes.</p> <p>15 Q. If you go back to page 30, I think it is, the contract 16 that he had -- on page 29 is the start of his conscience 17 sheet. He'd been getting a basic wage of £8,000 per 18 week. He'd been getting appearance fees of £4,000 gross 19 through his payroll, and bonuses, £600 per match, 20 et cetera, on paragraph 3; yes?</p> <p>21 A. Yeah, correct.</p> <p>22 Q. Over the page at paragraph 9 he was entitled to 23 10 per cent of the transfer fee if he was transferred; 24 yes?</p> <p>25 A. Correct.</p> <p style="text-align: center;">Page 123</p>
<p>1 services. Yes?</p> <p>2 A. Yes.</p> <p>3 Q. Why not put that in with his contract of employment? 4 The formal contract of employment?</p> <p>5 A. Because we do not think it's part of his contract of 6 employment.</p> <p>7 Q. The alternative is you just wanted to keep these side 8 letters quiet and that's why they were kept out of it; 9 you didn't want to show them to the SPL, you didn't want 10 to show them to the SFA, and they were just something 11 that you had -- a cosy agreement between the players and 12 the club?</p> <p>13 A. I've already said that that wasn't the case and that's 14 not why they weren't disclosed to the SFA or the SPL.</p> <p>15 Q. In relation to Mr McCann, he left the club in August 16 2003. Do you recall that?</p> <p>17 A. Vaguely.</p> <p>18 Q. Do you recall, vaguely or otherwise, that he got 19 £500,000 through the Remuneration Trust because he was 20 leaving?</p> <p>21 A. I -- could --</p> <p>22 Q. Would you like to have before you volume 2/13, please. 23 At page 54, we'll see a side letter relating to that. 24 Would you just confirm? 5 August 2003, side letter: 25 "I confirm that the board of Rangers will recommend</p> <p style="text-align: center;">Page 122</p>	<p>1 Q. That's dated 13 July 2001. And there was a side letter 2 that went with that of 13 July, which is at page 34, 3 where he was to get £125,000 net on various stated 4 dates, approximately six months apart. Yes?</p> <p>5 A. 34?</p> <p>6 Q. 34, yes.</p> <p>7 A. Here it's not.</p> <p>8 Q. We're still in division 13.</p> <p>9 A. 54 -- oh no --</p> <p>10 Q. There isn't 13? What do you have as page 33, please?</p> <p>11 A. A deed of approval and appointment of trustees for 12 Craig Moore.</p> <p>13 Q. Sorry, whose sub-trust are we looking at now?</p> <p>14 A. I'm still in section 13.</p> <p>15 Q. 13 we're in?</p> <p>16 A. Yes, 13.</p> <p>17 Q. Uh-huh. And the documents you have are from McCann, are 18 they? Or are they for somebody else?</p> <p>19 A. That's not McCann. The previous stuff we talked about 20 was McCann, but sorry, there's something in here 21 that's -- hold on a minute. Hold on a minute. There is 22 something later on.</p> <p>23 MR THOMSON: Does the Tribunal have the right document?</p> <p>24 THE JUDGE: I have page 33, it's headed "Contract", and at 25 the end of numbered paragraph 1 there's a reference to</p> <p style="text-align: center;">Page 124</p>

<p>1 Neil McCann.</p> <p>2 MR THOMSON: I was using 33 just by way of a guide to see if</p> <p>3 that was right.</p> <p>4 A. I have 34, but there's something else in there that</p> <p>5 shouldn't be in there.</p> <p>6 Q. All right. So you have page 34 now, it's a letter of</p> <p>7 13 July 2001, which is the side letter which went with</p> <p>8 the continuation sheet; yes?</p> <p>9 A. Yes.</p> <p>10 Q. And he gets £125,000 net at six-monthly intervals during</p> <p>11 his contract?</p> <p>12 A. Correct.</p> <p>13 Q. So the time comes where there is a negotiation for him</p> <p>14 to leave, and, in return for waiving his rights under</p> <p>15 his contract and side letter or contract with side</p> <p>16 letter, depending on how one looks at, it, he gets the</p> <p>17 extra side letter or replacement side letter at page 54</p> <p>18 for £500,000; correct?</p> <p>19 A. Yes.</p> <p>20 Q. So he waives all his rights, he waives his rights to his</p> <p>21 other Remuneration Trust payments -- don't look over</p> <p>22 there, if you would, just keep with me, if you don't</p> <p>23 mind. He waives his right to his salary, obviously,</p> <p>24 because he's not going to be playing. He waives his</p> <p>25 rights to bonus and all the rest of it because he's not</p> <p style="text-align: center;">Page 125</p>	<p>1 A. Everything. Anything and everything, yes.</p> <p>2 Q. Would there be one file for one player, subject to</p> <p>3 obviously a second file when the first one got full?</p> <p>4 A. Yes.</p> <p>5 Q. Do you recall a time when it was agreed that HMRC would</p> <p>6 have access to and examine three files of players and</p> <p>7 what happened was it transpired one of those players'</p> <p>8 files was already down with the police and there were</p> <p>9 two files that were made available to HMRC personnel?</p> <p>10 Do you remember that happening?</p> <p>11 A. I must admit I don't specifically, but if I did, it</p> <p>12 would have been probably -- presumably Ian MacMillan</p> <p>13 would have requested of me the files that we're talking</p> <p>14 about.</p> <p>15 Q. I think they were made available to the HMRC personnel</p> <p>16 by Mr MacMillan. Would I be right in supposing that you</p> <p>17 would be the person who would have supplied those files</p> <p>18 to Mr MacMillan?</p> <p>19 A. Certainly myself or my PA.</p> <p>20 Q. If those files related to players who had side letters</p> <p>21 and had Remuneration Trusts, do I take it that you would</p> <p>22 expect that the side letters would be in those files?</p> <p>23 A. I would have expected so, yes.</p> <p>24 Q. But when the files were inspected by HMRC people, there</p> <p>25 were no side letters in those files. Can you offer an</p> <p style="text-align: center;">Page 127</p>
<p>1 going to be earning because he's not going to be with</p> <p>2 the club --</p> <p>3 MR THORNHILL: Can I pause for a minute. Is there a letter</p> <p>4 where this happens, this waiver? I just wondered</p> <p>5 whether -- I don't see it anywhere.</p> <p>6 MR THOMSON: I'm putting it to the witness on the basis that</p> <p>7 that is what happened.</p> <p>8 MR THORNHILL: Oh, I see. I'm sorry.</p> <p>9 MR THOMSON: I'm not referring to a document.</p> <p>10 MR THORNHILL: All right. I assumed there was some document</p> <p>11 where this happened.</p> <p>12 A. I can't comment anyway because I wasn't involved in any</p> <p>13 of the discussions or in the negotiation.</p> <p>14 Q. You weren't involved in this at all?</p> <p>15 A. No. August 2003, it was -- I was still financial</p> <p>16 controller at that point in time.</p> <p>17 Q. Okay. I'll move on then. (Pause).</p> <p>18 Where were the side letters kept?</p> <p>19 A. You mean physically?</p> <p>20 Q. Yes.</p> <p>21 A. I have a contract file for each individual player. They</p> <p>22 would have been within that file.</p> <p>23 Q. So there was a file for each player. Was it simply</p> <p>24 a contract file or was it a file that covered anything</p> <p>25 that you had to deal with that player?</p> <p style="text-align: center;">Page 126</p>	<p>1 explanation for that?</p> <p>2 A. No.</p> <p>3 Q. Did you remove them before giving them to Mr MacMillan?</p> <p>4 A. No, I can't even remember the files you're talking</p> <p>5 about.</p> <p>6 Q. Is that something you would do, would be to remove side</p> <p>7 letters from a file?</p> <p>8 A. No.</p> <p>9 Q. In that context?</p> <p>10 A. No.</p> <p>11 Q. You would be aware that, from quite an early date HMRC</p> <p>12 were asking questions about the Remuneration Trust</p> <p>13 scheme, yes? Was it not something that would be</p> <p>14 mentioned in the context of Rangers management?</p> <p>15 A. I might have been aware of it, but not any details</p> <p>16 I would be party to.</p> <p>17 Q. This was correspondence and discussions at least</p> <p>18 primarily between HMRC people and Mr MacMillan that I'm</p> <p>19 referring to. Were you aware that that was going on?</p> <p>20 A. I would only have been aware if Ian had come to me</p> <p>21 asking or looking for something specific or looking for</p> <p>22 some sort of information.</p> <p>23 Q. I know you weren't involved direct with the HMRC at this</p> <p>24 time; at least I don't understand you to have been.</p> <p>25 A. No, I wasn't.</p> <p style="text-align: center;">Page 128</p>

<p>1 Q. Were you aware of the fact that HMRC personnel were 2 asking for documentation persistently over a period of 3 years in relation to the operation of the Remuneration 4 Trust? 5 A. No. 6 Q. You weren't aware that they were asking for 7 documentation? 8 A. Well, again, unless Ian came to me looking for 9 information, but I wasn't aware of the correspondence 10 and the detail of it between Ian, if it was Ian, and 11 HMRC. 12 Q. Were you aware or are you aware now that, in the course 13 of those investigations, the HMRC were asking a wide 14 range of questions about how the Remuneration Trust 15 operated? 16 A. No. 17 Q. You weren't aware of that at all? 18 A. No. 19 Q. Very well. In terms of how the scheme operated, as it 20 were, at a day-to-day level, Mr Dickson, all the 21 indications are that, once the agreement was put in 22 place comprising the formal written contract and the 23 side letter, when the time came for something to be done 24 in terms of the side letter, either Mr MacMillan or 25 yourself would initiate the events, by which I mean the</p> <p style="text-align: center;">Page 129</p>	<p>1 a first loan, that you would deal with that, if it was 2 a repeat loan, you would deal with that? Is that right? 3 A. In certain instances. Not in all instances, but 4 sometimes players would come to me and say, "My letter 5 of undertaking, I'm due, can you draw up the 6 documentation for me?" 7 Q. But as a matter of course, you would be doing it 8 yourself as and when you had -- well, you had 9 spreadsheets, as I understand it -- 10 A. Mm-hm. 11 Q. -- to show when payments were due. You would look at 12 the spreadsheet, you would see a payment was due, and 13 you would then get the loan request letter sent out to 14 the player to get him to sign it; yes? He'd send it 15 back to you. If it was a first occasion, then there 16 would be a need for a Trust document, so you would do 17 what in that circumstance? 18 A. I would ask the player for -- because I think you had to 19 supply domestic bills or bank statements, so I would 20 liaise with the player and get that information from 21 them. 22 Q. So that was money-laundering information. You send that 23 to the trustees; yes? 24 A. Correct. 25 Q. Along with the loan documentation, the request?</p> <p style="text-align: center;">Page 131</p>
<p>1 getting together of the documentation required for the 2 loans and sub-trust and that sort of documentation. 3 As a matter of generality, do you agree that either 4 you or Mr MacMillan, depending from case to case, 5 perhaps -- 6 A. We would have -- 7 Q. -- were the initiator of whatever was to happen? 8 A. We would have been the person, predominantly myself, 9 that would have liaised with the player in terms of 10 getting the documentation together, yes. 11 Q. Was it right that the split was basically Mr MacMillan 12 did that thing for the other companies but it was 13 primarily you that did it in relation to Rangers, or did 14 Mr MacMillan do it in relation to Rangers personnel as 15 well? 16 A. No, it was myself that would have been -- certainly in 17 the later years. Not in the earlier years, but 18 certainly in the later years it would have been myself. 19 Q. That division between later and earlier being when, 20 approximately? 21 A. 2004. 22 Q. We've seen documents, quite a lot of documents, that 23 show that what happened was that, when the given time -- 24 the given date in the signed letter was approaching, you 25 would initiate getting loan documentation. If it was</p> <p style="text-align: center;">Page 130</p>	<p>1 A. Yes. 2 Q. And if it was a first Trust, then you would get a letter 3 of wishes signed by the employee as well? 4 A. That's correct. 5 Q. And they'd send that back to you and you'd send the 6 whole lot to the trustees? 7 A. That's correct. 8 Q. And then in due course the trustees would give a cheque 9 to the player or put it into his bank account if you'd 10 given his bank details; yes? 11 A. After that -- I don't know what happened after that. 12 Obviously the player then got the funds in -- and a loan 13 agreement, I think. 14 Q. In relation to the loan agreements, did the trustees 15 send you the loan agreement for signing or did you send 16 them a signed loan agreement? 17 A. No, the loan agreements went directly to the players. 18 Q. From? 19 A. The trustees. 20 Q. In relation to that, once the players had signed them, 21 did they return them to you for forwarding to the 22 trustees? 23 A. Sometimes they did and sometimes they didn't. They may 24 have forwarded them straight back to the trustees 25 themselves.</p> <p style="text-align: center;">Page 132</p>

<p>1 Q. Given the number of payments that were handled in this 2 way, there were a lot over the period, it was pretty 3 much a machine that operated in a particular way. 4 I mean, you had a particular way of doing it and you did 5 it that way because you had to do it quite frequently 6 and so -- well, sorry, that's a bad question. But the 7 long and short of it is you had a particular way of 8 doing it, you did it that way, and the money came 9 through to the player?</p> <p>10 A. The way we've just described it, yes.</p> <p>11 Q. In relation to occasions where players were wanting to 12 close down the Trust, and we know there were a number, 13 and I touched on this earlier in connection with, 14 I think it was, Mr Nerlinger, Mr MacMillan was involved 15 in handling that, I think we saw from the documentation. 16 Was it he who got advice from Baxondale Walker about how 17 that was to be done or is that something you don't know 18 about personally?</p> <p>19 A. If any player or agent required that, I just used to put 20 them in contact with Ian and then I wasn't normally 21 involved after that.</p> <p>22 Q. But you did have situations where the player was wanting 23 to wind down the Trust. He would contact you or his 24 agent would, and you referred the matter on to 25 Mr MacMillan, who then dealt with it?</p> <p style="text-align: center;">Page 133</p>	<p>1 the players wouldn't have agreed to go down the route of 2 using the Remuneration Trust, and even if they had 3 agreed, if there was a problem, then the whole system 4 would fall apart because they weren't getting the money 5 they were expecting. That must be right. Do you agree?</p> <p>6 A. If the player wanted to get access for a loan, then yes, 7 they would not be able to get access to the money.</p> <p>8 Q. And you knew you that they did want access, all of them 9 did, except for Mr Numan? So if it hadn't worked, then 10 there would have been big trouble. Do you agree with 11 that?</p> <p>12 A. Yes.</p> <p>13 Q. Coming back to something I was suggesting to you 14 earlier, that they only agreed because they understood 15 that they would be getting these loans; yes?</p> <p>16 A. Yes.</p> <p>17 Q. Were you involved, perhaps not at first hand, but were 18 you involved in relation to the problem that occurred 19 with Equity trustees when they indicated that they had 20 received advice suggesting they shouldn't be granting 21 loans without security?</p> <p>22 A. No, I wasn't involved in it. I was aware of it, but 23 I wasn't involved in it.</p> <p>24 Q. You will be aware of the fact that they intimated that 25 problem -- I assume and I think Mr MacMillan said it was</p> <p style="text-align: center;">Page 135</p>
<p>1 A. Correct.</p> <p>2 Q. On every occasion that you asked the trustees to do 3 something, grant a loan, whatever it might be, or pass 4 the form from the employee requesting a loan, they did 5 that? There was never a refusal?</p> <p>6 A. To my knowledge, yes.</p> <p>7 Q. And indeed, on occasion you would make requests about 8 how they did it, in terms of who they paid first and 9 that sort of thing? Do you remember that?</p> <p>10 A. I can't, sorry.</p> <p>11 Q. Volume 13, you might want to look at. (Pause). 12 I think I've directed you to the wrong ... sorry, 13 I seem to have the wrong page. I'll move on and come 14 back to that. (Pause). 15 We know that the only person who didn't take all the 16 money was Mr Numan, and everyone else took the money 17 immediately, Mr Dickson; yes?</p> <p>18 A. Correct.</p> <p>19 Q. The loans themselves were an inherent part of the 20 scheme. That was the way in which the player got the 21 money; do you agree?</p> <p>22 A. Correct.</p> <p>23 Q. Indeed, if the loan element to this hadn't been in place 24 and working efficiently, then the whole system would 25 have ground to a halt; you would agree with that? Well,</p> <p style="text-align: center;">Page 134</p>	<p>1 to him that was intimated in the first instance; yes?</p> <p>2 A. I imagine that would be correct, yes.</p> <p>3 Q. As a result of that information, the various Murray 4 companies, including Rangers, stopped or suspended 5 making payments to the Remuneration Trust until the 6 probable was sorted out; do you remember that?</p> <p>7 A. For the period of time, yes.</p> <p>8 Q. And I think the matter started some time early, I think 9 it was 2006, and I think by May of that year there was 10 at least £2 million that was being held back. Is that 11 a figure that you recall?</p> <p>12 A. Doesn't sound unreasonable.</p> <p>13 Q. It may have risen after that, but certainly at that 14 stage it was 2 million. These were figures which had -- 15 that Rangers -- I mean, there may have been other 16 non-Rangers' ones in that figure, but I'm asking you 17 about Rangers, I'm not asking you about other Murray 18 companies, so let's stick with Rangers, all right? 19 Those were funds that related to side letters where 20 Rangers had undertaken to make recommendations to the 21 Trust trustees that monies go into the sub-trust; yes? 22 That was the nature of the undertaking?</p> <p>23 A. Correct.</p> <p>24 Q. And also had undertaken to the employee that they would 25 fund the Trust in order that that happen?</p> <p style="text-align: center;">Page 136</p>

34 (Pages 133 to 136)

<p>1 A. Correct.</p> <p>2 Q. There was no reason why those side letter undertakings</p> <p>3 couldn't or shouldn't have been fulfilled when Equity</p> <p>4 was indicating that there was this problem with the</p> <p>5 loans. It didn't affect money going into the trust and</p> <p>6 it Trust affect Equity's ability to decide whether or</p> <p>7 not to put money into a sub-trust. Do you agree with</p> <p>8 that?</p> <p>9 A. At that point in time I think there was just -- the</p> <p>10 advice came from -- probably Ian again, that no further</p> <p>11 contributions were to be made into the Trust.</p> <p>12 Q. But you get the point that I'm making to you. Just</p> <p>13 because the trustees were saying, "Well, we won't do</p> <p>14 loans without security", that has nothing to do with the</p> <p>15 fact that you've made an undertaking to the player to</p> <p>16 make a recommendation about paying money into the</p> <p>17 sub-trust?</p> <p>18 A. I understand.</p> <p>19 Q. On the face of it, you had the undertaking, the</p> <p>20 obligation, in all of these side letters, and you simply</p> <p>21 didn't do anything about it. Or you deliberately chose</p> <p>22 not to act in conformity with those side letters?</p> <p>23 A. That was --</p> <p>24 Q. During that period?</p> <p>25 A. That was the advice that we were given.</p> <p style="text-align: center;">Page 137</p>	<p>1 "Due to the year-end and a heavy amount of</p> <p>2 administration, the Trust payments that you were due to</p> <p>3 receive will not be with you until the end of June."</p> <p>4 Yes? That wasn't true, was it? The reason that</p> <p>5 they were not getting the payments was because of this</p> <p>6 problem with Equity?</p> <p>7 A. Assuming so, yeah. Obviously the email wasn't from me</p> <p>8 so --</p> <p>9 Q. No, but it was to you, and you were being asked to tell</p> <p>10 the players something which wasn't true. Do you</p> <p>11 remember that?</p> <p>12 A. I actually don't remember the email, no.</p> <p>13 Q. You don't remember the email?</p> <p>14 A. No.</p> <p>15 Q. Did you tell the players that, "Due to the year-end and</p> <p>16 a heavy amount of administration, the Trust payments</p> <p>17 that you were due to receive will not be with you until</p> <p>18 the end of June"?</p> <p>19 A. Probably would have done, yes.</p> <p>20 Q. And if you had done, then it would have been a lie to</p> <p>21 the players, wouldn't it?</p> <p>22 A. Yes.</p> <p>23 Q. And the reason that you had to lie to the players was</p> <p>24 because you had to keep the lid on the fact that the</p> <p>25 wheels looked like coming off the Remuneration Trust and</p> <p style="text-align: center;">Page 139</p>
<p>1 Q. And it must follow that the reason that that was done</p> <p>2 was if the problem couldn't be resolved with Equity</p> <p>3 trustees or the Remuneration Trust, then that money</p> <p>4 would go to the player in some other way?</p> <p>5 A. I can't answer that question.</p> <p>6 Q. Well, that must be right. You must have had some</p> <p>7 discussion or some knowledge of what was going on about</p> <p>8 the matter?</p> <p>9 A. Only the fact that there was discussions ongoing to try</p> <p>10 and resolve the matter, that was all.</p> <p>11 Q. What would be the reason for holding the money back,</p> <p>12 other than that it was going to be used in a different</p> <p>13 way?</p> <p>14 A. I don't know. I wasn't involved in the conversations</p> <p>15 that was going on with Equity, so I don't know.</p> <p>16 Q. Would you have again volume 13 in front of you. Go to</p> <p>17 page 94, please. Do you see that that is an email from</p> <p>18 a person I take to be Martin Bain's secretary --</p> <p>19 A. Correct.</p> <p>20 Q. -- to you. And it's in the context of this Equity</p> <p>21 problem; yes?</p> <p>22 A. Correct.</p> <p>23 Q. Do you remember this memo:</p> <p>24 "Andrew, could you please call the outstanding</p> <p>25 people from the list today and say the following:</p> <p style="text-align: center;">Page 138</p>	<p>1 they weren't going to get their payments?</p> <p>2 A. I don't know why Martin wanted me to say that to the</p> <p>3 players.</p> <p>4 Q. You have no idea why he wanted you to do that?</p> <p>5 A. Or say that --</p> <p>6 Q. You don't think it's likely that the reason is as I've</p> <p>7 just suggested to you, was because the players were</p> <p>8 expecting the money and they wouldn't have taken kindly</p> <p>9 to news that there was some sort of problem with</p> <p>10 Equity Trust?</p> <p>11 A. I don't know.</p> <p>12 Q. I suggest to you that you know perfectly well,</p> <p>13 Mr Dickson, that that was the background to this. It's</p> <p>14 not something you would forget.</p> <p>15 A. Well, I don't remember the email.</p> <p>16 Q. I asked you a series of questions earlier about what was</p> <p>17 said or not said or implied to the players about how the</p> <p>18 scheme operated and how secure it was in terms of them</p> <p>19 getting money. Do you remember that?</p> <p>20 A. Yes, I do.</p> <p>21 Q. According to your evidence, all that happened was that</p> <p>22 you explained the scheme, you said there were -- that</p> <p>23 you weren't guaranteeing that they would get the money,</p> <p>24 that it was up to the trustees' discretion, and on that</p> <p>25 basis, you say, they signed up, or at least a lot of</p> <p style="text-align: center;">Page 140</p>

35 (Pages 137 to 140)

<p>1 them signed up to the scheme. That's your position?</p> <p>2 A. Yes.</p> <p>3 Q. And that you didn't do anything, either you personally</p> <p>4 or anyone else in Rangers, didn't do anything to try to</p> <p>5 convince anyone that the scheme was safe and that the</p> <p>6 money would come through or anything like that?</p> <p>7 A. I think, as I said earlier, the only point that we made</p> <p>8 is that the trustees had carried out all our</p> <p>9 recommendations to date and to date nobody had had</p> <p>10 a problem.</p> <p>11 Q. And there was no indication of any other sort of steps</p> <p>12 ever taken to try to convince people of anything more</p> <p>13 than that, according to you?</p> <p>14 A. Certain players and/or their agents were a bit more</p> <p>15 inquisitive in terms of wanting to find out a bit more</p> <p>16 about it, yes, but, as I think I said in my statement,</p> <p>17 anybody who wanted to find out more of the legal</p> <p>18 aspects, we passed them on to Ian MacMillan.</p> <p>19 Q. And he would explain how the scheme worked, what the</p> <p>20 process was, what the tax implications were; yes?</p> <p>21 A. I assume so, because Ian dealt with these people.</p> <p>22 Q. And that simply explaining the scheme was all that was</p> <p>23 required? That's your position?</p> <p>24 A. Yes.</p> <p>25 Q. Could you look at 4/35, please -- sorry, I think it will</p> <p style="text-align: center;">Page 141</p>	<p>1 A. Absolutely agree in this case that -- Wim Nan was</p> <p>2 a lawyer in Holland, that Ian and I went to visit, and,</p> <p>3 yes, Ian did have to speak to him to talk to him about</p> <p>4 the Trust. Just because it's in one player doesn't mean</p> <p>5 to say they're exactly the same thing in every other</p> <p>6 player.</p> <p>7 Q. Well, it may be that some players were more cavalier</p> <p>8 than others, and those who just said, "Okay, on you go</p> <p>9 then", or they just said -- you may have said, "We've</p> <p>10 done it for other players", and they said, "Okay, that</p> <p>11 will do for me" or whatever it might be. I'm not</p> <p>12 suggesting you had to convince everyone. I'm not</p> <p>13 suggesting you had to give the hard sell to everyone,</p> <p>14 Mr Dickson. What I am suggesting is that you did</p> <p>15 sometimes have to do it and this is an example where you</p> <p>16 had to do it.</p> <p>17 A. Probably don't disagree with that. I'd say that there</p> <p>18 were certain individuals who wanted to find out more</p> <p>19 about it, which, again, Ian MacMillan spoke to them</p> <p>20 about it.</p> <p>21 Q. But it's not just understanding the scheme. It's about</p> <p>22 being convinced that there's minimal risk. Now, if</p> <p>23 somebody explains the scheme the way that it's expressed</p> <p>24 in your statement or the way that you've been expressing</p> <p>25 it to me, Mr Dickson, that is not a convincing exercise.</p> <p style="text-align: center;">Page 143</p>
<p>1 be 5/35, Mr De Boer's sub-trust I'm looking for. Turn</p> <p>2 to page 23, please. You'll see that this is an email by</p> <p>3 you to Mr Bain that's dated 20 June --</p> <p>4 A. Sorry, what number is it?</p> <p>5 Q. 23 in division 35.</p> <p>6 A. Yes.</p> <p>7 Q. Email by you to Mr Bain dated 20 June 2003; yes?</p> <p>8 A. Yes.</p> <p>9 Q. "Martin, after our trip to Holland, Ian MacMillan is</p> <p>10 dealing with the Trust side of things to try and</p> <p>11 convince Wim Nan and Rob Cohen that there is minimal</p> <p>12 risk to Ronald if we change his contract for the final</p> <p>13 year. After our discussions, I have attached three</p> <p>14 options that we may want to put to them."</p> <p>15 And then there's three options. The key phrase</p> <p>16 there, I suggest to you, is that Mr MacMillan is</p> <p>17 "dealing with the Trust side of things to try and</p> <p>18 convince Wim Nan and Rob Cohen that there is minimal</p> <p>19 risk to Ronald if we change his contract".</p> <p>20 Now, this was a change of his contract in relation</p> <p>21 to the Remuneration Trust. That plainly shows,</p> <p>22 I suggest to you, Mr Dickson, that there was something</p> <p>23 that was being said, convincing did take place, in order</p> <p>24 to get people to go with the scheme, and it wasn't just</p> <p>25 explaining how the scheme operated.</p> <p style="text-align: center;">Page 142</p>	<p>1 That is a, "Here are the formalities of this. There is</p> <p>2 a Trust. It is a discretionary Trust. If we ask, it</p> <p>3 will open or it will consider opening sub-trusts for</p> <p>4 players. It will consider giving loans to players."</p> <p>5 That's an explanation of the Trust the way it works.</p> <p>6 That is not convincing. This makes reference to</p> <p>7 convincing. What I'm suggesting to you is that, where</p> <p>8 players were hesitant, there must have been convincing,</p> <p>9 and this document shows that there was convincing. Do</p> <p>10 you not accept that?</p> <p>11 A. I accept I've written it in this case. Ian was the one</p> <p>12 that spoke to the people. Whether he had to convince</p> <p>13 them or not, I couldn't answer that question.</p> <p>14 Q. If you go back a few pages, we see that there is a bit</p> <p>15 of a background to this and that Mr MacMillan had</p> <p>16 already given an explanation of how the scheme operated.</p> <p>17 If you go to page 22, there is your email that says:</p> <p>18 "In order to try and progress matters I've spoken to</p> <p>19 our tax expert who has in turn spoken to our lawyer who</p> <p>20 deals with the Remuneration Trust who is more than</p> <p>21 willing to discuss any queries/issues that you may have.</p> <p>22 You may already have spoken to him, his name is Bill</p> <p>23 Auden ..."</p> <p>24 That's from you and that's on 9 June, so about</p> <p>25 11 days prior to the one there.</p> <p style="text-align: center;">Page 144</p>

36 (Pages 141 to 144)

1 On 6 June, going back to 21, you are also writing to
 2 the same person:
 3 "Tried to contact you to discuss this further.
 4 I thought you were more than happy with the arrangements
 5 of paying Ronald through the Murray Group Remuneration
 6 Trust as we now do."
 7 Again, I draw your attention to the fact that you're
 8 talking about paying him through the Trust, and that's
 9 not an internal document, that's the document to the
 10 solicitor or the lawyer that's acting for the player.
 11 But you've obviously explained or it has been explained.
 12 On page 18, you're writing an email to Mr MacMillan:
 13 "As Ronald would be resident in the UK when
 14 payment's made I am unclear what, if any, complications
 15 there would be. What are your thoughts on how who
 16 persuade Wim Nan as I really need to try and push
 17 through (last resort offering a little bit more!!)."
 18 It all shows that there is a convincing exercise
 19 going on, and it goes well beyond just explaining the
 20 scheme.
 21 **A. To that individual, I don't disagree.**
 22 THE JUDGE: Would this be a convenient moment?
 23 MR THOMSON: Yes, sir.
 24 THE JUDGE: We will adjourn then and continue with
 25 Mr Dickson's evidence tomorrow morning.

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1 (4.15 pm)
 2 (The hearing adjourned until 10 am the following morning)
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