
# SETTING THE PACE

## FIFA BENCHMARKING REPORT WOMEN'S FOOTBALL

# PRESIDENT'S FOREWORD

AS WE SHINE A LIGHT ON THE FIFA WOMEN'S WORLD CUP AUSTRALIA & NEW ZEALAND 2023™, WE ARE THRILLED BY THE IMMENSE ANTICIPATION SURROUNDING THE TOURNAMENT. WITH A RECORD-BREAKING NUMBER OF MATCH TICKETS BEING SOLD AND AN UNPRECEDENTED NUMBER OF VIEWERS TUNING IN, THE TOURNAMENT TRULY EXEMPLIFIES THE EVER-INCREASING GLOBAL APPEAL OF WOMEN'S FOOTBALL.

With 32 teams taking to the stage for the first time in two host countries from two different confederations, this tournament promises to be a groundbreaking event. However, beyond its sheer magnitude, we firmly believe that the FIFA Women's World Cup Australia & New Zealand 2023™ will also serve as a catalyst for the continued development of the women's game worldwide.

This extraordinary opportunity aligns perfectly with our dedicated women's football strategy launched in 2018, which charters our course for collaboration with FIFA's 211 member associations, as well as the confederations, leagues, clubs, players, fans and other stakeholders. By capitalising on the upcoming FIFA Women's World Cup, we aim to further boost the global growth of the women's game and to contribute to the strategy's key objectives. Our aim is to unlock the full potential that exists within women's football and to create a sustainable and bright future for the sport.

In recent years, women's football has made significant strides, capturing the attention and admiration of fans worldwide, and this report comes at a crucial time when the women's game is experiencing such a surge in popularity and participation. With millions of women and girls passionately involved in the sport, it is imperative that we strengthen the foundations upon which it stands. Clubs and leagues play a pivotal role in driving the growth and development of women's football, and this report aims to deepen our understanding of national club competitions both on and off the pitch.

At FIFA, we are dedicated to supporting clubs and leagues, along with any other stakeholders, in their pursuit to drive growth. This report serves as a valuable resource for anyone involved in the sport, offering insights into the factors that drive success. It equips multiple stakeholders with the necessary data to inform their strategies and decision-making processes, covering several key areas including sporting aspects, governance matters, the financial landscape, fan engagement and the players.

As we embark on this journey together, we can promote inclusivity, equality and excellence within the game. I firmly believe that the 2023 edition of the FIFA Benchmarking Report: Women's Football will serve as a vital tool in informing and inspiring all those who share a passion for the women's game.

Yours in football,

Gianni Infantino
**FIFA President**


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# EXECUTIVE SUMMARY

THROUGHOUT 2023, FIFA AND THE DELOITTE SPORTS BUSINESS GROUP HAVE BEEN ENGAGING HUNDREDS OF STAKEHOLDERS FROM ACROSS THE WOMEN'S GAME, TO COMPREHENSIVELY MAP THE LANDSCAPE OF WOMEN'S FOOTBALL.

### Setting the pace

The findings of this report are categorised into five sections:

- SPORTING
- GOVERNANCE
- FINANCIAL LANDSCAPE
- FAN ENGAGEMENT
- PLAYERS

**01**

On average, 17% of players per league had **five or more international caps for their women's national team**. The highest proportion of these players (more than 30%) are in German, French, Italian, Spanish and US leagues, which are among the top leagues.

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**Higher revenue-generating leagues** were more likely to have adopted **referee communication systems**, with more mature leagues typically having greater financial resources to allocate to new areas of the game (such as officiating technologies).

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63% of leagues required coaches to hold a Pro or A Licence. However, clubs were typically exceeding these requirements, with **69% of coaches holding an A Licence** or above.

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**Stand-alone clubs** have proven themselves to be commercially attractive, not needing to rely on the brand associated with a men's team. They generated, on average, **higher revenue (USD 893k)** than clubs with affiliated men's teams (USD 748k).

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An increasing number of leagues are adopting **club licensing systems**, now in place for 79% of leagues surveyed, compared with only 66% of leagues in 2020-2021.

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**38% of clubs negotiated their main sponsor for the women's team only**, with only 25% of clubs negotiating their kit sponsor independently.

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Leagues with a **dedicated commercial strategy** reported **significantly higher commercial revenues** (an average of USD 2.7m) compared with those without (USD 1.1m).

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For the first time in compiling this report, average **broadcast revenue generated by clubs exceeds USD 100k**, which is a positive direction of travel.

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On a country-by-country basis, **clubs in the USA, England, Australia and Sweden** generated significantly **greater operating revenue** than those based elsewhere.

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The **average salary** paid per player across all clubs surveyed has increased year-on-year from **USD 14,000 to USD 16,825**. This average reflects a wide range of salaries across countries with varying economic conditions.

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**12% of clubs** indicated that they **made a financial profit**, with 59% generating a financial loss and the rest breaking even. Although the game has undergone significant growth in recent years, it still **requires continued investment**.

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**27%** of clubs **played at least one home game in another stadium** (which was not their regular stadium) in 2021-2022 and achieved **attendances that were typically three times larger** than those played at the regular stadium (3,674 v. 772).

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**22% of clubs sold season tickets** to watch the **women's team only** (i.e. not bundled with those of the men's team), and typically achieved an **average attendance over two times higher** than those clubs which did not (1,314 v. 658).

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**Facebook remains the most prevalent social media platform** used by clubs, with 83% having an account. However, where clubs had an account, **TikTok was the most followed** and typically had **many more followers** (1,136k v. 669k on Instagram and 313k on Facebook).

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**62% of clubs** responded that football was the **primary source of income** for 50% or more of their players. Those clubs with larger squads (25 or more players) on average had a higher proportion of professional players (70%) compared with only 67% for clubs with smaller squads (<25 players).


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The **median player contract length** was within the range of **1-1.5 years**, with the **most common length** being **<12 months** (34%).

# INTRODUCTION AND METHODOLOGY

THE GROWTH OF THE WOMEN'S GAME OVER THE PAST YEAR – IN TERMS OF REACH, INTEREST AND REVENUE GENERATION – HAS BEEN REMARKABLE. THE FIFA WOMEN'S WORLD CUP AUSTRALIA & NEW ZEALAND 2023™ SEES THE WORLD'S BEST PLAYERS TAKE TO THE STAGE, SUPPORTED BY THE ELITE LEAGUES AND CLUBS THAT HAVE AIDED THEIR DEVELOPMENT. FIFA THANKS THOSE MEMBER ASSOCIATIONS, LEAGUES AND CLUBS THAT HAVE PROVIDED THE DATA THAT UNDERPINS THIS REPORT.

## Introduction

In 2023, FIFA reflects on yet another year of growth for women's football, with attendance records at the top end of the sport continuing to be broken. What is equally as encouraging is that higher average attendances are being experienced right across the spectrum of competitions, helping to build and retain the fandom in the women's game globally.

In the USA, the well-established National Women's Soccer League recorded cumulative attendances of one million in the most recent season (2022), well surpassing the figures achieved prior to the pandemic.

As audiences for the women's game grow, so do the profiles of individual players, who in many cases have become household names that have helped to elevate the sport. This has contributed to the revenue growth recorded by clubs and leagues. However, for the most part, women's football is yet to be a profitable business.

This is to be expected as the game is still in a nascent stage, where further investment is required before even greater revenues can be unlocked. A broader range of stakeholders (e.g. partners, sponsors and broadcasters) engaging with the game will take it to the next level, making it more commercially attractive to investors.

The positive impact of increased investment in the women's game is already clear to see. The number of staff at clubs dedicated to the women's team is gradually growing year-on-year as are the number of facilities that elite women's players have access to.

On the pitch, the women's game has produced much drama and excitement over the past year. The CAF Women's Champions League built upon the success of its inaugural season, crowning Moroccan side AS FAR as the champions of Africa. Meanwhile in Europe, the UEFA Women's Champions League capitalised on a thriving women's football scene across the confederation, featuring a 16-team group stage for the first time. In Oceania, the inaugural OFC Women's Champions League took place in Papua New Guinea in June 2023, with AS Academy Féminine running out as victors.

Key to the success of elite competitions is a well-supported women's football pyramid at national level. Investment into academies and development pathways is essential in helping young female footballers realise their full potential and in ensuring a steady supply of world-class talent to the top of the women's game.

In the past 12 to 18 months, there have been numerous macroeconomic factors that have impacted global operating cost bases, including rising energy bills and challenges with supply chains. These factors, largely outside of the control of football clubs, can materially affect the day-to-day running of the relevant football organisations. Good governance therefore remains critical in ensuring functional women's football organisations. Clubs, leagues and member associations (MAs) must strike a balance between propelling their growth (and that of women's football as a whole), ensuring financial sustainability, safeguarding and the welfare of their players. Indeed, this is something that FIFA is already championing with its centre of excellence (a facility focused on medical education and research dedicated to injuries and medical assessments).

Globally, financial regulations continue to be applied to women's football leagues around the world. These include salary caps as well as minimum and maximum salary regulations. The implementation of these frameworks should be considered carefully to balance the competitiveness and continued growth of the league. As the women's game becomes increasingly commercially attractive, consistent reporting and increased transparency will help to ensure that funds are appropriately generated and subsequently invested, increasing the chance of success for women's football on and off the pitch.

## Methodology

FIFA surveyed top-tier women's football leagues/MAs and their member clubs, asking questions on a range of topics, to provide a thorough and comprehensive analysis of the elite women's football landscape. Please refer to the "Basis of preparation" section for information on how these leagues were selected for participation.

The analysis of this data is divided into the following sections:

**SPORTING**

Analysis of leagues and competitions, sporting calendars, use of technology and clubs' access to facilities and youth systems that contribute to increased on-pitch performance.

**GOVERNANCE**

Analysis of governance characteristics of leagues and clubs, staffing levels, the prevalence of written women's football and commercial strategies and the wider commercial arrangements of leagues and their member clubs.

**FINANCIAL LANDSCAPE**

Analysis of the operating revenue generated and costs incurred by clubs and leagues, as well as the overall profit/loss and receipt of subsidies.

**FAN ENGAGEMENT**

Analysis of attendance levels on matchdays, use of stadiums, ticket pricing, broadcasting arrangements and use of social media.

**PLAYERS**

Analysis of squad size, level of professionalism, player representation, player contracts, health and well-being, and the wider support offered to players.

As in the previous editions of this report, FIFA had significant interaction with leagues and their member clubs, who were contacted to complete the survey to provide the required data. FIFA again achieved a positive response rate, and in total 34 leagues and 316 clubs responded.

Throughout the report, where reference is made to a percentage of clubs, it refers to the percentage of the clubs that answered that specific question (the base of respondents), as opposed to the percentage of all clubs that completed the survey. Similarly, when referencing a percentage of leagues, it refers to the percentage of leagues that answered that specific question as opposed to a percentage of all 34 leagues.

For any instances in which fewer than half of the clubs in a league responded, the data has been excluded from any comparisons or analysis provided. Whilst some data from clubs has therefore been removed when comparing one league to another (i.e. where fewer than half the clubs in a league responded), the data for those clubs has been included in the comparison and analysis of all clubs (e.g. average operating revenue, average player salary, etc.).

For clubs, when financial data comparisons have been made to previous years, it is a comparison of the total pool of clubs that responded for the compilation of this report versus the total pool of clubs that provided information for the previous edition of this report. When making financial comparisons for leagues (which are much fewer in number), only those leagues that provided information for both editions of the report have been analysed. This is again to aid comparability, by removing those leagues whose financials significantly influence the averages year-on-year, when they may have provided information for only the current edition or only the previous edition of the report.


In some instances, when data provided as part of the survey was perceived to be erroneous or entered in the wrong currency, it has been manually adjusted (e.g. removed from the data set, translated using the relevant exchange rate or amended in some other way). A detailed methodology, including a list of participating leagues, clubs and other stakeholders, is included in the "Basis of preparation" section of this report.

**FIFA would again like to sincerely thank all the stakeholders that were involved in the compilation of this report, including the 34 leagues/member associations and their member clubs that contributed to this process by either taking part in a consultation, completing an online survey or providing additional information to confirm the accuracy of reporting, as well as those that contributed towards the case studies included throughout. The cooperation of each stakeholder has been critical to the successful completion of this report, and we are delighted to share the results with you. FIFA hopes it will in turn provide valuable information for those stakeholders to navigate the evolving landscape of the women's game.**

# SPORTING

LEAGUES AROUND THE WORLD HAVE ADOPTED VARIOUS FORMATS, INNOVATIVE TECHNOLOGIES AND HAVE DIFFERENT CHARACTERISTICS, EACH WITH THEIR OWN MERITS. AT CLUB LEVEL, THE PREVALENCE OF YOUTH ACADEMIES RECOGNISES THE IMPORTANCE OF DEVELOPING TALENT IN THE WOMEN'S GAME AND PROVIDES PATHWAYS FOR YOUNG WOMEN AND GIRLS.

## League characteristics

It is important to optimise the format and size of leagues. This is to ensure that there are meaningful fixtures and a competitive balance, which often provides the greatest value to fans, players, broadcasters and partners. In the formative years of leagues, different variables may be trialled and assessed. This was evident in the previous edition of this report, where many leagues had just implemented structural change.

In this edition of the report, it appears that the structure of leagues has reached a certain degree of maturity, with key characteristics such as the average number of teams per league, the matches played and the length of seasons remaining relatively constant to those seen previously.

Argentina remains the largest league by number of teams (20), with one less team than in the 2020-2021 season. At the other end of the spectrum, a number of leagues had eight teams compete – again the smallest in the pool of leagues sampled. Overall, leagues typically had an average of 13 clubs competing, up from 11 previously (albeit noting a change in the mix of leagues included within this report).

The Mexican Liga MX Femenil had by far the most matches played (336), which remained unchanged from the 2020-2021 season. This is facilitated by the relatively long duration of its season (ten months).

This demonstrates the relative stability of these league structures and potentially reflects increased maturity, although continuous reviewing and adaptation should not be disregarded, particularly as the game continues to progress.

## Cup competitions

Cup competitions taking place alongside a league extend the number of matches played by teams, have the ability to showcase the game at national level and provide playing opportunities for more players. This must be balanced with careful consideration of the global football calendar, and player welfare. With that in mind, 76% of leagues provide a mid-season break in which cup competitions do not occur either. Leagues with a duration longer than 245 days are more likely to have a mid-season break (84%) compared to those with seasons lasting 245 days or less (42%).

In 2021-2022, 82% of leagues had at least one cup competition, with the majority holding one during the season, although there was a range in the number operated by leagues. Perhaps unsurprisingly there is a positive correlation between the number of cup competitions and the prevalence of a mid-season break.

The three leagues with three or more cup competitions had a title sponsor, whereas only 65% of the other leagues did.

**13**
**THE AVERAGE NUMBER OF TEAMS PER LEAGUE: RANGING FROM 8 TO 20**

**154**
**AVERAGE NUMBER OF MATCHES PLAYED PER LEAGUE**

Typically, those leagues with a below-average number of teams (13) had a greater number of cup competitions (typically one or two) compared to those with more teams, which tend to have either no cup competition or just one. Unsurprisingly, leagues with more than 13 teams typically played more matches on average (201) compared to those leagues with 13 or less teams (106), which facilitates the ability to host cup competitions.

The format of cup competitions should be carefully considered, as those played annually with a limited number of teams are likely to have little competitive or commercial value, whereas more teams competing at a higher standard will likely result in more meaningful competition that attracts crowds and partners.


**IN 2021-2022, 76% OF LEAGUES HAD MID-SEASON BREAKS, WITH THE MAJORITY OF THEM (81%) ALSO BREAKING FOR THE INTERNATIONAL WINDOW.**


**CLUBS THAT HAD WON THEIR LEAGUE IN THE PAST THREE SEASONS TYPICALLY HAD GREATER ACCESS TO OFF-PITCH AND OTHER TRAINING FACILITIES.**

## Seasons

In 2021-2022, 26 leagues (76%) had mid-season breaks, with the majority of these (21) also breaking for the international window. A similar proportion provided a break from the league for the FIFA Women's World Cup Australia & New Zealand 2023™. The top-tier leagues in Costa Rica and the USA have introduced mid-season breaks to the calendar since the last edition of this report.

**Figure 1: Proportion of leagues with breaks mid-season and for international fixtures (%)**

| Timing | Yes % | No % |
|---|---|---|
| Mid-season break | 76% | 24% |
| Break during international window | 82% | 18% |
| Break for FIFA Women's World Cup™ | 78% | 22% |

Base: 34. Source: FIFA; Deloitte analysis.

## International caps

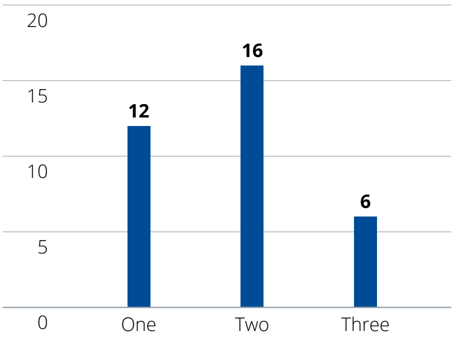
On average, 17% of players per league had five or more international caps for their women's national team. The highest proportion of these players (more than 30%) are in German, French, Italian, Spanish and US leagues, which are among the top leagues.

## Sporting competitiveness

One indicator of sporting competitiveness is the number of teams that have won the league in the most recent three seasons.

Those leagues where different teams won the league, which may be deemed to be more competitive or unpredictable, saw a higher number of average social media followers (855k) compared to those where there had been only one winner in the past three seasons (124k), which perhaps shows a more engaged audience. However, the number of followers can be impacted by whether or not an account is shared with the men's team, with the Argentinian league having over 8.1m followers (and having more than one team winning the league in the past three seasons). With this data point removed, the average number of followers becomes 427k.

**Figure 2: Overview of leagues per number of different teams that have won the league in the past three seasons**




Base: 34. Source: FIFA; Deloitte analysis.

Furthermore, clubs that had won the league in the past three seasons compared to those who had not won the league typically had a higher:

- proportion of girl-only academies as opposed to mixed (average of 49% v. 34%);
- number of girls in the academy (average of 88 v. 78);
- proportion of players with five or more international caps for the women's national team (average of 30% v. 15%); and
- average contractual salary for players (USD 19k v. USD 17k) – note that these figures exclude clubs that did not compete in a top-tier league in the past three completed seasons, which averaged USD 12k.

## Use of on-pitch technology

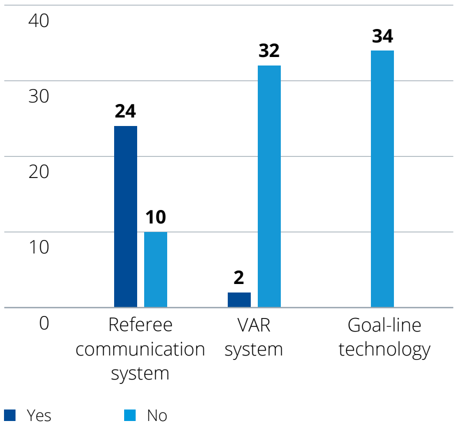
An indicator of the level of professionalism of a league is its use of technology (and its ability to implement and utilise it, through the dedication of time and financial resources). This may be used in administrating the game and ensuring the integrity of competition.

In 2021-2022, 71% of leagues used a referee communication system. Per league, the average number of games where these systems were used was 91 (representing approximately 64% of the average number of league games).

Leagues that used referee communications system typically had significantly higher revenue (USD 5m) compared to leagues that did not (USD 0.5m). This might indicate that these leagues have reached a certain stage of maturity that allows them to allocate financial resources to new areas of the game (i.e. officiating technologies), whilst other leagues may focus on prioritising other areas first.

In total, 6% of leagues use a video assistant referee (VAR) and no leagues that completed the survey currently implement the use of goal-line technology – a step that may be introduced by leagues as they continue to mature.

**Figure 3: Technology implemented by leagues and referee communication system**




Base: 34. Source: FIFA; Deloitte analysis.

**71%**

**OF LEAGUES USE A REFEREE COMMUNICATION SYSTEM.**

VAR

**6%**

**OF LEAGUES USE VAR.**

## Wider club structures

Clubs that had won the league in the past three seasons typically had greater access to off-pitch and other training facilities such as:

- a fitness centre (average of 90% v. 84% for those that had not won the league in the past three seasons);
- a players' lounge (average of 55% v. 51%);
- catering for players (average of 80% v. 67%);
- indoor training facilities (average of 62% v. 43%);
- a swimming pool (average of 35% v. 23%); and
- a spa/recovery area (average of 42% v. 29%).

Furthermore, they also typically had support in the form of a dedicated women's football office (72% v. 60%).

Neither club structure (affiliated or stand-alone) was found to be more likely to have academies that include girls. In the 2020-2021 season, clubs in only seven leagues had girl-only academies, whereas for the 2021-2022 season, girl-only academies existed in clubs across 31 different leagues.

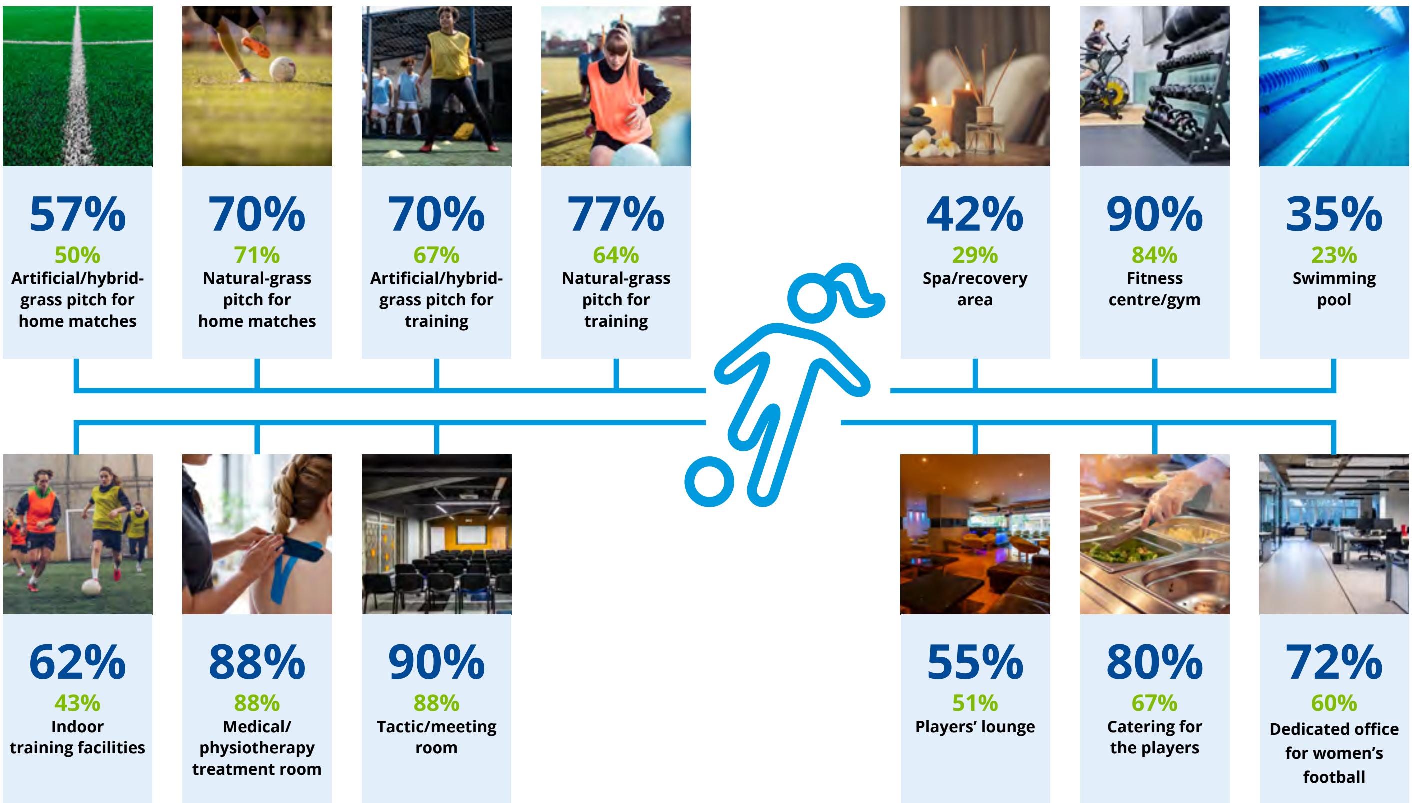
Overall, the average number of girls in an academy is 78, whilst the median is 60. This demonstrates the extensive operations run by clubs.

**Figure 4: Proportion of women's football clubs with academies by club structure (%)**

| Timing | Part of wider club % | Stand-alone % |
|---|---|---|
| Academies that include girls | 69% | 70% |
| Yes (boys only) | 11% | 0% |
| **With academies** | **80%** | **70%** |

Base: 312. Source: FIFA; Deloitte analysis.

**Figure 5: Proportion of clubs with access to the following facilities**

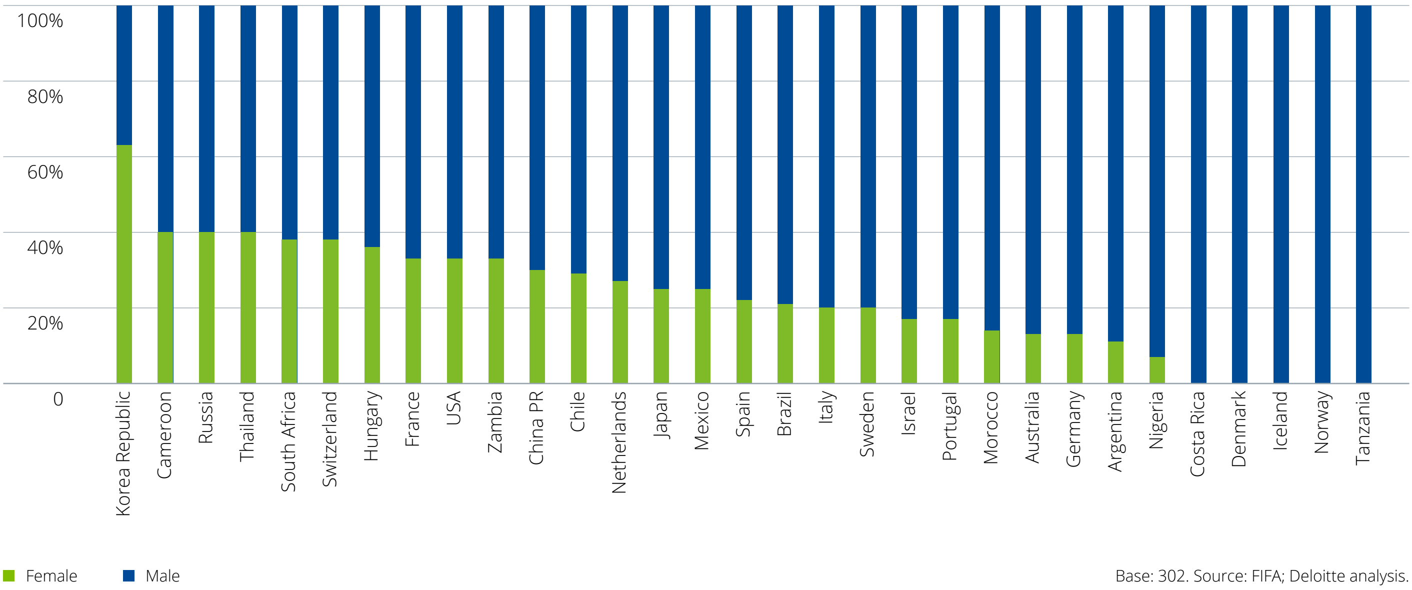



XX% Clubs who have won league

XX% Who have not won league

Base: 315. Source: FIFA; Deloitte analysis.

**Figure 6: Gender of head coach per league (%)**




Base: 302. Source: FIFA; Deloitte analysis.

## Head coaches – gender and licence requirements

A further demonstration of professionalism is the license that head coaches are required to hold.

In total, leagues required head coaches to hold a Pro or A Licence (63%). However, clubs were typically exceeding these requirements, with 69% of head coaches holding an A Licence or above. With respect to gender, the proportion of female head coaches remains at approximately a quarter (23% v. 26% in the 2020-2021 season).

There is a myriad of benefits to having increased diversity of all kinds at all levels of an organisation, including ensuring the right mix of skills and experience and constructive challenge. Furthermore, it brings diversity of thought and visible leadership to the entire industry and should continue to be considered by all stakeholders.

# GOVERNANCE

GOOD GOVERNANCE IS KEY TO THE LONG-TERM SUSTAINABILITY OF WOMEN'S FOOTBALL. IN 2023, THE MAJORITY OF WOMEN'S FOOTBALL CLUBS CONTINUED TO BE LOSS-MAKING, BUT THERE ARE SIGNS THAT HISTORIC INVESTMENT IS PAYING OFF, AS WOMEN'S CLUBS AND LEAGUES ARE BECOMING EVERMORE COMMERCIALLY ATTRACTIVE.

## Structure – clubs

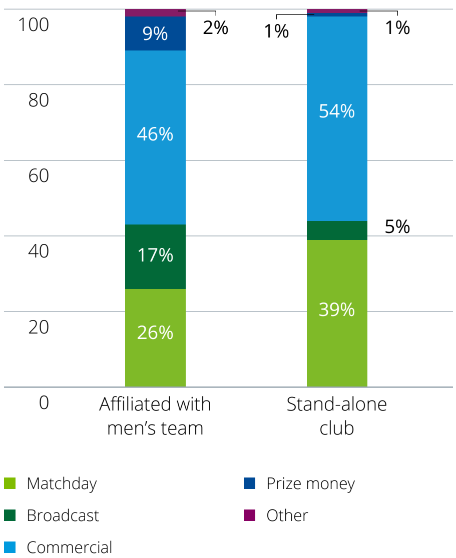
Women's football clubs can be categorised into two groups depending on their structure. These are either:

- part of a wider football club that includes an affiliated men's team (with the same name or a different name, but part of the same legal entity) – representing 72% of clubs in 2021/22; or
- a stand-alone club (including stand-alone clubs that might have an agreement in place with another club) – representing 28% of clubs.

The set-up of a club can determine many other factors, and there are some key differences between each. For example, stand-alone clubs generate, on average, higher revenue (USD 893k) than clubs with affiliated men's teams (USD 748k).

For stand-alone clubs, matchday revenue makes up a greater proportion of their overall operating revenue (39%) compared with clubs affiliated with a men's team (26%), reflecting stand-alone clubs' success in having carved out their own unique identities and generating interest from broader audiences.

**Figure 7: Average operating revenue split for clubs with different structures (%)**




Base: 252. Source: FIFA; Deloitte analysis.

Similarly, stand-alone clubs generate a greater proportion of their overall operating revenue through commercial activities, such as sponsorship agreements. This suggests that stand-alone clubs have a greater ability to attract sponsors or charge higher fees for these sponsorships, perhaps leveraging their separate club identity and benefiting from being able to make sponsorship deals completely separate from the men's team.

The revenue generated from broadcast deals and prize money accounts for a less significant proportion of a stand-alone club's total operating revenue (6%) compared with an affiliated club (26%).

Stand-alone clubs on average had a greater number of sponsors (11) than clubs with an affiliated men's team (8), and on average generated greater commercial revenue (USD 482k v. USD 344k). This further suggests that stand-alone clubs can be just as commercially attractive as those which are part of a wider club, if not more so. For those part of a wider a club, the influence of existing commercial agreements for the men's side could provide a challenge in signing up additional sponsors, as existing partners may enforce brand exclusivity.

It is difficult to conclude that there is a correlation between on-pitch performance and the structure of a club, with only a small difference in the proportion of affiliated clubs that have won the league in the past three seasons (20%) compared to stand-alone clubs (17%). The proportion of affiliated clubs and stand-alone clubs to make a profit differed by a small amount (14% and 9% respectively).


Clubs that had a written women's football strategy were found to have been more likely to have won the league over the past three seasons (20%) than those without a strategy (14%). This perhaps suggests a small correlation between those clubs that are able to plan for the future and on-pitch performance.

Of the clubs that provided information, 70% confirmed that they have a written women's football strategy, a slight increase in the proportion of clubs compared with the proportion of those who provided information in last year's edition of the report (68%). Indeed, there are four countries where all of the clubs had a written women's football strategy.

**Figure 8: Profitability of clubs, by club structure (%)**

| | Affiliated clubs % | Stand-alone clubs % |
|---|---|---|
| Financial profit | 14% | 9% |
| Financial loss | 59% | 61% |
| Break even | 27% | 30% |

Base: Affiliated 227, stand-alone 88.

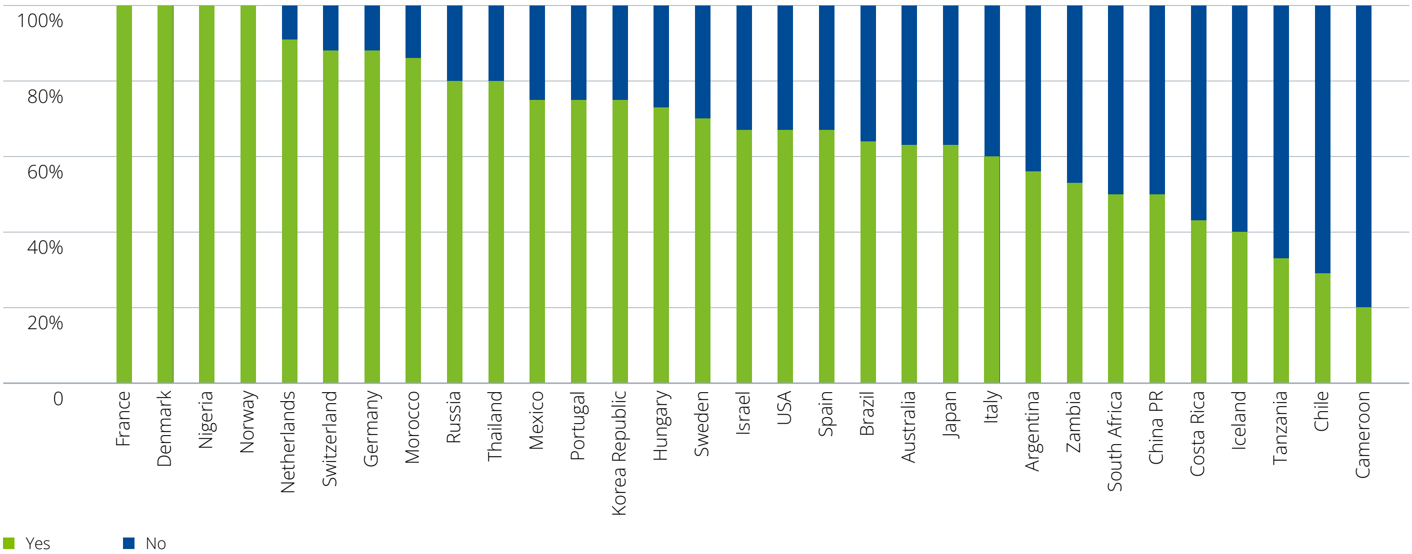
Source: FIFA; Deloitte analysis.

**19%**

**STAND-ALONE CLUBS TYPICALLY GENERATE 19% MORE REVENUE THAN THOSE THAT ARE PART OF A WIDER FOOTBALL CLUB (USD 893k V. USD 748k).**

**ON AVERAGE, STAND-ALONE CLUBS GENERATED COMMERCIAL REVENUE OF USD 482k, COMPARED TO USD 344k GENERATED BY THOSE THAT WERE AFFILIATED TO A MEN'S TEAM.**

**Figure 9: Proportion of clubs with a written women's football strategy (%)**




Note: This analysis excludes leagues where less than 50% of clubs provided information.

Base: 312. Source: FIFA; Deloitte analysis.

## Structure – league

The majority of leagues are governed directly by their country's MA (79%), with a further 12% of leagues being governed by a separate entity that falls under the MA's umbrella. Only three leagues (9%) are private and independent of their country's MA. Those leagues are the Liberty A-League Women (Australia), the Women's Empowerment Professional Football League (Japan) and the National Women's Soccer League (USA).

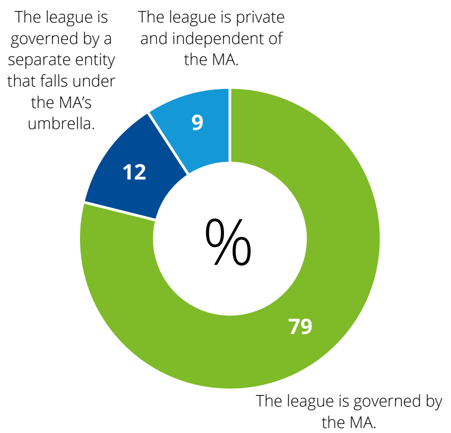
None of the women's leagues' governing entities that fall under the MA's umbrella also serve as the organiser of the domestic men's leagues. In only 30% of leagues, the organiser of the domestic women's leagues serves as the organiser of the domestic men's league, indicating the structural independence of men's and women's leagues.

Half of leagues have a specific department dedicated to women's leagues' operations. Of these leagues with dedicated departments, 81% are governed by their member association.

Leagues in four countries (Cameroon, Colombia, Costa Rica and Hungary) have adopted club licensing systems since the last edition of the report. Clubs in leagues without club licensing systems were more likely to be loss-making than those in leagues with club licensing (65% v. 57%). Considerations taken prior to implementing such a system must be measured to ensure it is constructively adding to the governance arrangements of leagues/clubs, rather than potentially being a significant administrative burden, particularly for those organisations with fewer supporting staff members.

Where the men's top-tier league has a club licensing system, running a women's team features amongst the criteria in >50% of leagues. More widely, meeting club licensing requirements is generally seen as a positive step in the quality of the women's game. However, leagues in some countries may not benefit from this requirement, particularly if they already have a significant number of stand-alone women's clubs, or if there is already a strong tradition of women's football. Furthermore, the effectiveness of having such a requirement in place will depend on other key factors, such as the level of investment and resources allocated to the women's team and the overall support provided to the women's team by the wider club.

**Figure 10: League governance structures (%)**




Base: 33. Source: FIFA; Deloitte analysis.

**79%**

**OF LEAGUES HAD A CLUB LICENSING SYSTEM IN PLACE IN 2021-2022, COMPARED TO ONLY 66% IN 2020-2021.**

A minority of leagues have a salary cap (21%) or regulations in place regarding maximum player salaries (9%), whereas the majority of leagues do have regulations in place regarding minimum player salaries (53%). Despite some leagues having salary caps, these leagues did not appear to be any more competitive (i.e. have more winners in the past three seasons). This may indicate that the salary caps are presently much greater than the average salaries paid, and that they are in place for future iterations of league formats. Due consideration should be given to the level of the cap, to enhance/protect competitive balance, rather than just being a measure to rein in spiralling costs.

## Resourcing – clubs

The average number of full-time equivalent (FTE) technical and multidisciplinary team staff at club level is now seven, which is down on 2022 (ten), reflecting the broader club mix taken into consideration for the analysis of this edition of the report. Nonetheless, this illustrates that women's football as a whole is growing at a faster rate than the headcount within it, a testament to the hard work of the individuals driving the game forward.

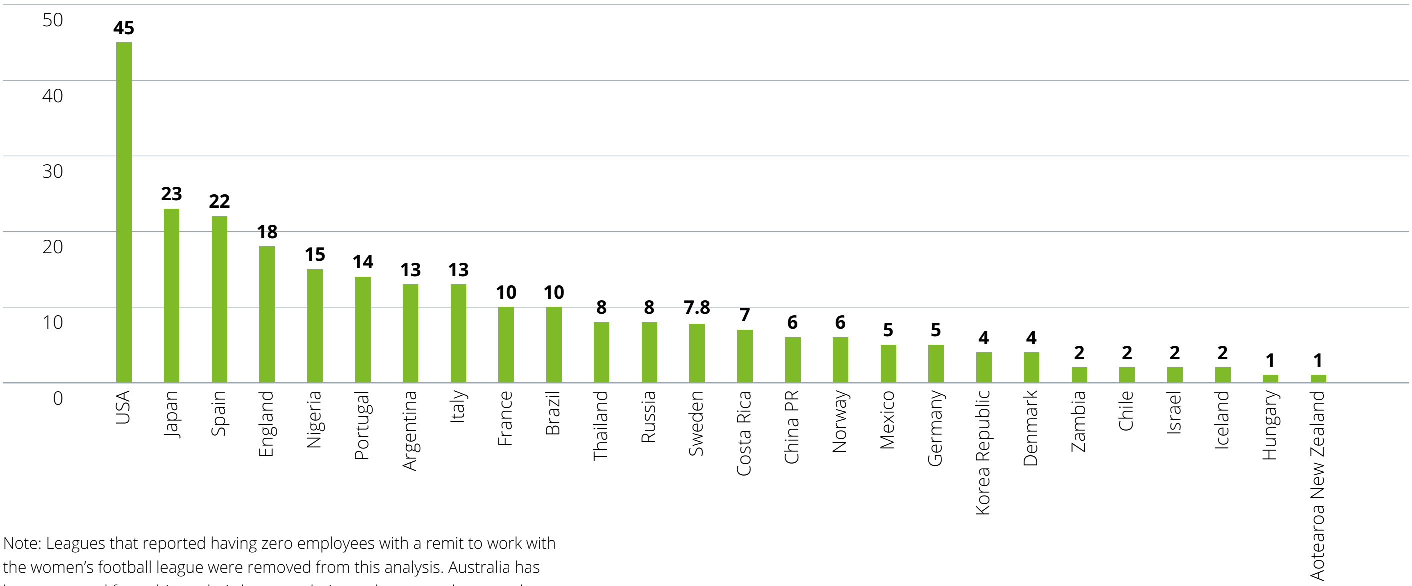
Of clubs with 12 or more technical and multidisciplinary staff, 22% had won the league in the past three seasons, compared with only 13% for clubs with fewer than six members of technical and multidisciplinary staff. There is therefore a clear correlation between the number of staff available to a club and their on-pitch success.

Furthermore, clubs that had a total of 25 or more members of staff (technical, multidisciplinary and administrative staff dedicated to the women's team) had an average attendance of 1,043, whereas clubs with fewer than ten members of staff had an average attendance of 551. Increased audiences may reflect efforts across the wider club, for example, having staff dedicated to the women's team, appropriate investment and a clear strategy, all of which contribute towards the level of professionalisation and can act as an important foundation for a club's success.

When it comes to safeguarding, 65% of clubs had a staff member that oversees safeguarding matters and policies, as did 56% of leagues. It is hoped that this will increase to 100% of clubs and leagues over the coming years, as a matter of significant importance for welfare in the game.

**OF CLUBS WITH 12 OR MORE TECHNICAL AND MULTIDISCIPLINARY STAFF, 22% WON THE LEAGUE IN THE PAST THREE SEASONS, COMPARED WITH ONLY 13% FOR CLUBS WITH FEWER THAN SIX.**

**Figure 11: Number of FTEs with remit to work with the women's football league (full-time and part-time)**




Note: Leagues that reported having zero employees with a remit to work with the women's football league were removed from this analysis. Australia has been removed from this analysis because their employees work across the men's and women's football leagues and the figure reported could not be split to reflect only those with a remit to work with the women's football league.

Base: 26. Source: FIFA; Deloitte analysis.

## Resourcing – league

On average, leagues had ten FTEs dedicated solely to women's football, representing an increase on the average of nine reported in 2022. Australia's women's and men's leagues are run together by the same staff and therefore their number of FTEs (81) has been excluded from this average. This leaves the USA with the highest number of FTEs dedicated solely to women's football (45), followed by Japan (23) and Spain (22). Leagues with ten or more FTEs dedicated to women's football have, on average, higher operating revenues at around USD 11m (albeit this is largely driven by the operating revenues of the likes of the USA and Spain), compared with an average of around USD 1.3m for leagues with fewer than ten FTEs dedicated to women's football.

**Figure 12: Industry of club sponsor (%)**


Base: 276. Source: FIFA; Deloitte analysis.


### Commercial – clubs

The average number of sponsors for clubs is eight, but there is a large range amongst leagues. The average Swedish club had 78 sponsors, whereas clubs in Morocco, Nigeria, Tanzania and Korea Republic have on average less than one sponsor per team.

Club sponsors came from a wide variety of industries, with the most common being financial services, which makes up 19% of all club sponsors, followed by retail (14%), and construction and real estate (10%).

Over one third (38%) of clubs have negotiated their main sponsor for the women's team only, whereas the kit sponsor is more commonly negotiated as part of another club programme deal (i.e. the men's team). Only 25% of clubs negotiated their kit sponsor independently. Across all types of sponsorships (main, kit and other), 49% were negotiated as part of another club programme deal. Of these sponsorships, the majority of the time (in 65% of cases) there is a specific value allocated to the women's team within the contract.

**CLUB SPONSORS CAME FROM A WIDE VARIETY OF INDUSTRIES, WITH THE MOST COMMON BEING FINANCIAL SERVICES, WHICH MAKES UP 19% OF ALL CLUB SPONSORS, FOLLOWED BY RETAIL (14%), AND CONSTRUCTION AND REAL ESTATE (10%).**

**Figure 13: Type of sponsorship negotiation for clubs (%)**

| | Main sponsor % | Kit sponsor % |
|---|---|---|
| For the women's team only | 38% | 25% |
| With other programme (women's value attributed) | 27% | 36% |
| With other programme (no women's value attributed) | 15% | 19% |
| We do not have a sponsor | 20% | 20% |

Base: 316. Source: FIFA; Deloitte analysis.

The future growth of the women's game will rely on sound commercial strategies. For many clubs, a key question has been the unbundling of commercial rights. In some cases, it may make sense for men's and women's rights to be bundled or unbundled where there is a very clear proposition, value or audience to reach.

Sponsors with existing commercial deals covering both the men's and women's teams may be less keen on clubs unbundling due to the risk of losing some of their sponsorship assets in the process. Likewise, clubs may prefer the security of having one sponsor for both teams, which allows them to form deeper commercial partnerships and deliver value for their sponsors. Nevertheless, unbundling rights can in some instances increase the value of women's sponsorship assets and, in doing so, help women's clubs grow their commercial income. It is not just about the composition of rights, it is also important that women's commercial rights are given the right amount of focus and effort to enable their value to be maximised correctly.

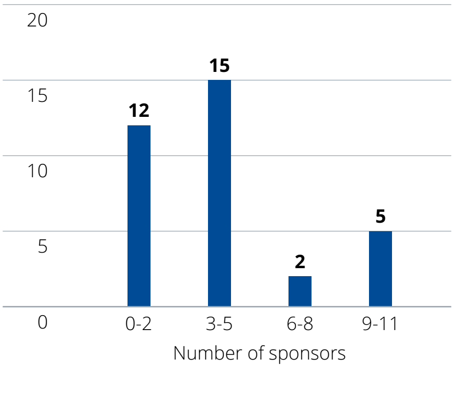
Establishing commercial strategies and detailing the value they are looking to drive from partnerships in the women's game and the individuals responsible for its success will be key for clubs as they look to continue to drive their women's team forward. As the amount of data covering women's sport increases – in terms of audience reach, profile and demographic – we expect the commercial revenues of these teams to rise further, as clubs can demonstrate to partners the value of commercial affiliation with women's teams, which are, in turn, able to increase engagement with new audiences. We expect brands to extract greater value from these partnerships, which run much deeper than the traditional sponsorship model, and align with the brand's purpose agenda.

## Commercial – league

The number of sponsors affiliated to women's leagues ranged between zero and 11 in 2021-2022, with the USA (11), Australia and Japan (both ten) leading the way. This is an average of 3.8 per league and is up from 3.6 in the previous year.

In total, 44% of leagues had a written commercial strategy (e.g. a business plan, including those that may be included within a broader strategy for women's football or the women's league) dedicated to the women's league. The leagues that had a commercial strategy in place reported significantly higher commercial revenues (an average of USD 2.7m) compared to those without (USD 1.1m), highlighting the advantages of having a well-thought-out plan in taking their products to market.

**Figure 14: Overview of leagues per number of sponsors**




Base: 34. Source: FIFA; Deloitte analysis.

**Figure 15: Industry of league title sponsors**


Base: 23. Source: FIFA; Deloitte analysis.

This makes for compelling reading for any league without a commercial strategy that may be considering one. Indeed, as the women's game continues to grow, it is expected that more leagues will implement a commercial strategy.

Furthermore, it is interesting to note that clubs competing in leagues whose matches are mostly broadcast through paid television (pay TV) rather than other platforms had an average of 21 sponsors, whereas clubs belonging to leagues predominantly broadcast on free-to-air (FTA) TV had only three sponsors on average. This is despite the fact that FTA TV often offers sponsors greater reach and, therefore, sports properties broadcast in this way are often more attractive to brands.

It may be that mature leagues are more willing to sacrifice viewing figures once they have an established fanbase and can rely on a core audience that is willing to pay for the broadcast via pay TV. It is this highly engaged audience that is likely driving value for sponsors and could explain why leagues broadcast on pay TV platforms are able to attract a greater number of sponsors.

## Industry of league title sponsors

In total, 67% of leagues have title sponsors, with more of these sponsors coming from the financial services sector than any other industry. There is, however, a great degree of diversity in the industries purchasing title sponsorship, with the remaining title sponsorships coming from many different industries.

CASE STUDY

# SAFEGUARDING

SAFEGUARDING PLAYS A CRUCIAL ROLE IN ENSURING THE WELL-BEING, SAFETY AND PROTECTION OF ATHLETES IN ALL SPORTS, AND WOMEN'S FOOTBALL IS NO EXCEPTION.

## Introduction

As the popularity and visibility of women's football continues to grow globally, it becomes imperative to establish robust safeguarding measures to create a safe, supportive and inclusive environment for everyone, including coaches, managers, medics and all other individuals involved in the sport, especially, of course, the players.

Safeguarding means taking proactive action to protect people from harm and abuse through appropriate prevention and response measures and promoting their well-being. It means doing everything possible to identify and address risks and to prevent any kind of harm or abuse, such as physical, sexual, emotional abuse and neglect, trafficking and exploitation from happening. It also means having appropriate systems in place to adequately address and respond to concerns.

In this benchmarking report, we delve into a noteworthy case study that exemplifies best practices in safeguarding within the women's football landscape. Our focus centres on the Japanese Football Association (JFA) and its dedicated efforts in fostering a culture of safeguarding, particularly in relation to the groundbreaking Women's Empowerment League, or WE League for short.

The JFA's commitment to safeguarding encompasses a comprehensive framework designed to protect the rights, well-being and dignity of all participants in women's football. This case study highlights the JFA's proactive approach, exemplary initiatives and robust policies and procedures that have been implemented within the WE League.

By showcasing the JFA's work on safeguarding, we aim to emphasise the significance of prioritising the welfare of athletes and creating a safe environment for women to play football worldwide. This case study serves as a good practice example for other football associations and organisations to enhance their own safeguarding policies and practices in line with the aims of the FIFA Guardians programme and contribute to the continued growth and success of women's football globally.

## Background

The JFA is the governing body for football in Japan and is renowned for its commitment to the development and promotion of the sport. With a strong emphasis on gender equality, the JFA has been actively working towards advancing women's football, both at grassroots level and within professional leagues.

One significant milestone in the evolution of women's football in Japan is the establishment of the WE League. Launched in September 2021, it stands as the top-tier professional women's football league in the country. The WE League strives to establish itself as one of the greatest women's football leagues on the pitch. Yet, it is the league's off-pitch endeavours that truly make it a captivating subject for study. Beyond the game itself, the WE League's initiatives aim to foster an inclusive society that embraces diverse aspirations and lifestyles. By harnessing the power of women's football, the league envisions a future where individuals can flourish, while also acting as a catalyst for advancing gender equality in Japan.

Recognising the importance of safeguarding in women's football, the JFA has been at the forefront of implementing comprehensive safeguarding measures within the sport. As the popularity of women's football continues to soar, it becomes vital to create a safe and secure environment that protects athletes from any form of abuse, harassment or discrimination.

The JFA's commitment to safeguarding aligns with international standards and guidelines, including those issued by the FIFA Safeguarding Department, ensuring that the rights, dignity and well-being of all participants are upheld. This commitment is particularly significant within the context of the WE League, where the JFA has taken proactive steps to establish a robust safeguarding framework that reflects the league's professional status and aims to set a benchmark for other leagues globally.


Implementing effective safeguarding initiatives is not without its challenges. The JFA has had to navigate various considerations to ensure the successful implementation of their safeguarding framework across the country. These considerations include striking a balance between preserving the integrity of the sport while prioritising the well-being of players, providing adequate training and support for stakeholders, and establishing efficient reporting mechanisms to address any potential misconduct or misbehaviour on and off the pitch.

Through their dedication to safeguarding, the JFA has created a strong foundation that not only protects the participants but also fosters an environment where women's football can thrive. The subsequent sections of this case study will explore the specific safeguarding initiatives implemented by the JFA within the WE League.

## Safeguarding and well-being initiatives

Within the JFA and the WE League, a range of comprehensive safeguarding initiatives have been implemented to prioritise the safety, well-being and rights of all individuals involved in women's football. These initiatives encompass policies, procedures, training programmes and reporting mechanisms that create a secure environment and ensure the prevention and effective response to any form of abuse, harassment or misconduct.

**1. Policies and procedures**

In 2019, the JFA announced "The Declaration – Ensure Safety of Football Family" in alignment with UNICEF's "Children's Rights in Sport Principles". This declaration includes clarifying disciplinary criteria, imposing stricter punishments and promoting welfare officers to create a healthier football environment free from violence, verbal abuse and harassment.

However, despite these efforts, children still face challenges in enjoying sports and experiencing healthy physical and mental development.

The JFA therefore developed and introduced the "JFA Safeguarding Policy" on 18 November 2021 to embody "The Declaration – Ensure Safety of the Football Family" in the everyday context of football. This policy now serves as a guiding principle for all individuals involved in football, aiming to create a secure environment where children can enjoy the sport while protecting their rights. It serves as a beacon of hope for the entire football community.

Under the principle of "Through football, we realise the full benefits that sports can bring to our lives, including the soundness of our bodies, the expansion of our minds, and the enrichment of our societies," the JFA has undertaken various activities to expand safe sporting opportunities for everyone, anytime and anywhere. The JFA is actively promoting initiatives to raise awareness within the football community, while also committing to listening to children's voices and empower them for the future. Additionally, the JFA strictly condemns violence and aims to raise awareness about the right of all football families to enjoy the sport in a safe and secure environment.

**THE JFA'S COMMITMENT TO SAFEGUARDING ALIGNS WITH INTERNATIONAL STANDARDS AND GUIDELINES, INCLUDING THOSE ISSUED BY THE FIFA SAFEGUARDING DEPARTMENT.**

### JFA Safeguarding Policy

| TARGET: ALL FOOTBALL FAMILIES/STAKEHOLDERS IN FOOTBALL | | |
|---|---|---|
| **BASIC PRINCIPLES** | | **GOALS** |
| **Protect the safety and security of children**<br>• Create environments that spread joy and encourage the learning of children<br>• Provide choices for children<br>• Listen to children's voices and engage in conversations with them<br>• Protect the safety and security of children<br>• Address health and environmental risks | **Zero tolerance**<br>• Eliminate all physical and verbal abuse<br>• Eliminate all forms of discrimination<br>• Eliminate all forms of harassment<br>• Eliminate all forms of slander<br>• No tolerance of issues between children involved<br>• Notice the issues off the pitch<br>• End the vicious cycle | • Ensure that the right people work with children<br>• Protect the safety and security of the adults who deal with children in good faith<br>• Address the issues that arise, with an emphasis on prevention and education<br>• Keep the workplace open and transparent. Create a culture in which people are encouraged to notice and communicate the risks |

### 2. Welfare officers

The JFA is committed to expanding the network of welfare officers to ensure the safety and well-being of individuals involved in football. Welfare officers play a crucial role in promoting safeguarding values and implementing measures to prevent misbehaviour and discrimination within the football community. Through workshops, seminars and campaigns, they raise awareness and educate stakeholders on best practices. Furthermore, welfare officers serve as points of correspondence and consultation, providing support and guidance when needed. They also foster close collaborations with various stakeholders, such as disciplinary and refereeing committees, to address safeguarding issues effectively.

The JFA has categorised welfare officers into three types to cater to different levels and contexts of football:

- **General welfare officer**: this officer is responsible for safeguarding matters within local football associations and federations. They oversee the implementation of safeguarding measures and ensure compliance within their respective jurisdictions.
- **Match welfare officer**: this officer focuses on safeguarding matters during league matches and other competitions. One of their main tasks involves observing behaviour and language being used during competitions, but also spreading awareness on the importance of positive coaching and language in football. However, their role extends beyond the game itself, encompassing activities before, during and after matches. They work closely with the referee assessor and match commissioner to promote positive coaching, discourage unacceptable language and behaviour and maintain a safe environment for all participants.
- **Club welfare officer**: in addition to the prefectural football associations, leagues and federations, the JFA aims to extend the presence of welfare officers to clubs, recognising their vital role in safeguarding matters. Operating at club level, this officer is dedicated to safeguarding matters on a daily basis. They raise awareness among club members, promoting respect and fair play through education. Additionally, they ensure that the club implements necessary measures to prevent violence and discrimination, fostering an inclusive and secure environment.

**3. Training and education**

The JFA also places significant emphasis on training and education initiatives to promote safeguarding and foster a culture of respect and fair play within women's football. For example, the JFA organises the annual "Respect Fair-Play Days" to stand against discrimination and violence in sports while promoting the values of respect and fair play. This event receives support from the J-League, the WE League, various federations and regional/ prefectural FAs. During that period, respect/fair-play oaths and banners are displayed at matches and tournaments during pre- and post-match ceremonies.

That period is equally used to organise a series of events with the aim of addressing certain key safeguarding topics. For instance, the JFA organised an online event called the "JFA Respect Symposium" on 11 September 2021, focusing on the theme of child protection. This symposium, amongst others, touched on the JFA Safeguarding Policy and zoomed in on the Violence/Harassment Consultation Service which serves as a hotline to address any incidents across Japanese football. FIFA representatives were also invited to take the floor and share FIFA's commitment to eradicating physical and verbal abuse towards children and fostering a safe environment in which children can play football.

The JFA also committed to having long-lasting documents in place that would serve as educational resources for its stakeholders in the form of handbooks. These aim to educate and engage players, coaches, referees, officials, parents and other stakeholders on the spirit of respect and fair play and the elimination of discrimination and violence. These handbooks serve as valuable tools for facilitating discussions and promoting a deeper understanding of these principles within the football community.

**"I STRONGLY BELIEVE THAT WE HAVE THE RESPONSIBILITY TO GIVE OUR CHILDREN A BRIGHT FUTURE. THIS INITIATIVE TO PROTECT THE CHILDREN IS SOMETHING THAT STARTED IN RECENT YEARS AND IS AN ONGOING PROCESS. OUR VALUES AND WAY OF THINKING CHANGE AS TIME CHANGES. THAT IS WHY WE MUST UPDATE OURSELVES WITH THE MOST CURRENT INFORMATION AND TRY TO GUIDE OURSELVES TOWARDS THE RIGHT DIRECTION. WE WOULD LIKE TO CONTINUE TO WORK WITH EVERYONE AND PROMOTE THE ACTIVITIES TO PROTECT OUR CHILDREN."**

**Junko Imai, Chairwoman of JFA Respect and Fair-Play Committee**


## Reporting mechanisms

The JFA has implemented a robust reporting mechanism called the "Violence/Harassment Consultation Service" as part of its commitment to addressing incidents of violence and harassment within organised football activities. This service was launched in 2013 as one of the initial steps taken by the JFA to tackle this important issue. Concretely, it handles reports of various acts of violence or harassment (including physical violence, verbal abuse, threats and intimidation), and is available to all targeted stakeholders (coaches, team representatives, referees, players, officials and employees of the JFA or member organisations), as well as their family members, related persons, representatives or equivalent individuals.

Over the past years, a number of incidents have been reported through the service, some of which were directly related to the WE League, which operates its own dedicated reporting platform. Indeed, in collaboration with the Japanese Professional Players' Association (JPFA), the WE League established its own hotline during its inaugural season (2021-2022). Looking ahead to the upcoming third season, the league aims to enhance the system further by designing a proactive mechanism where players and other stakeholders can proactively reach out in order to anticipate any expected issues.

The consultancy service is underpinned by a robust incident response process allowing for all reports to be handled with due care. From the moment of reporting until a decision is rendered, there are various steps that are taken as part of the overall reporting system:

1. **Incident reporting**: there are two main ways to report an incident: (1) an online consultation form; and (2) a telephone service available on weekdays between 12:00 and 18:00 local time. Both channels offer accessible options for individuals to seek assistance and report incidents promptly. When submitting the report, it is advisable to provide a clear and detailed account of the incident, including specific details such as the time, location, individuals involved and chronological order of events. Whenever possible, it is encouraged to support the report with additional evidence such as videos, audio recordings, photographs or medical certificates to strengthen the case.

2. **Initial examination of the report**: the report is initially received by external safeguarding experts for a first assessment on whether there might be a need for further investigation.

3. **Commencement of investigation process**: the case is transferred to a designated person from the JFA's legal management department. That person further examines the report and contacts the reporter or victims to commence the investigation process in collaboration with other experts.

4. **Investigation**: the case is managed by the JFA's designated person in close collaboration with other experts and associated organisations and judicial bodies when needed.

5. **Decision**: based on the evidence gathered, the judicial body renders its decision, which might take the form of a warning, some form of suspension, return of awards, forfeiture of matches, fines, confiscation of illicit profits, relegation to a lower division, expulsion, disqualification from participating in competitions, prohibition of registration of new players, organising matches without spectators, or other disciplinary sanctions. It is important to highlight that minor issues are typically handled at various levels (e.g. club level), while significant issues are escalated to the JFA for a final decision. In cases involving a coach, the technical committee also assesses the qualifications of the licensed coach and may impose appropriate sanctions accordingly.

6. **Reporting to the JFA**: the judicial body reports back to the JFA and the case is closed.

## Other initiatives

In addition to the above initiatives, the JFA has also undertaken several notable initiatives in the realm of safeguarding, aimed at promoting a culture of respect, fair play, and safety within the football community. These initiatives include:

- **Respect FC**: Respect FC is a programme implemented by the JFA that focuses on promoting respect and fair play among football clubs. It encourages clubs to adopt and uphold a code of conduct that emphasises respect for opponents, match officials and the spirit of the game. By instilling these values, Respect FC aims to create a supportive and harmonious football culture within clubs.

- **Green Card**: the JFA introduced the Green Card initiative as a means to encourage positive behaviour on the pitch in matches played by the four youth categories under the age of 12. Similar to a yellow or red card, the green card is shown to players who exhibit fair play, respect and sportsmanship during matches. It serves as a recognition of exemplary conduct (e.g. showing compassion for injured players or apologising after a foul) and aims to reinforce the values of respect and fair play among players.

- **Respect logo**: referees in Japanese football wear a Respect logo on their kits, symbolising their commitment to upholding the principles of respect, fair play and integrity on the pitch. The logo serves as a visible reminder of the importance of these values and also the role of referees in ensuring a safe and enjoyable football experience.

- **Respect Awards**: the JFA's Respect Awards recognise and celebrate individuals, teams and organisations that have demonstrated outstanding commitment to promoting respect and fair play in football. These awards (given out by the JFA Respect and Fair Play Committee) highlight exemplary conduct, good sportsmanship and initiatives that contribute to the positive development of the sport.

- **Cooperation with the AFC and FIFA**: the JFA actively collaborates with the AFC and FIFA on the topic of safeguarding. Through these partnerships, the JFA exchanges best practices, shares resources and participates in joint initiatives to further enhance safeguarding measures within the sport. This cooperation helps to promote consistent safeguarding standards across different football associations and ensures a collective effort to protect the well-being of participants.

- **Cooperation with other national associations**: recognising the importance of collective action, the JFA engages in cooperation with other national football associations to address safeguarding issues. By sharing experiences, knowledge and strategies, these collaborations aim to strengthen safeguarding practices globally, ultimately creating a safer and more inclusive football environment for all. This includes knowledge and best practice exchange through the JFA's active involvement in the FIFA Guardians Safeguarding in Sport Diploma.

These initiatives collectively demonstrate the JFA's commitment to prioritising the well-being, safety and values of respect within football. By implementing comprehensive programmes, collaborating with regional and international organisations and fostering a culture of fair play, the JFA strives to create an environment where football can be enjoyed by all while upholding the highest standards of integrity and sportsmanship.

## Lessons learned

Safeguarding initiatives in women's football, such as those implemented by the JFA and the WE League, have proven effective in ensuring the well-being, safety and protection of athletes. The JFA's commitment to safeguarding is evident through their comprehensive framework, which includes policies, procedures, training programmes, and reporting mechanisms.

**THESE INITIATIVES SERVE AS EDUCATIONAL RESOURCES, FACILITATING FURTHER DISCUSSIONS AND PROMOTING A DEEPER UNDERSTANDING OF THESE PRINCIPLES.**

Whilst the JFA safeguarding policy looks after the rights and dignity of all participants, the welfare officers (at different levels) aim to promote moral values and prevent misconduct. These officers play a vital role in raising awareness, providing support and fostering collaborations to address safeguarding issues effectively. This is complemented through a series of training and education initiatives which have a similar purpose: to promote the values of respect, fair play and zero tolerance for harassment.

These initiatives serve as educational resources, facilitating further discussions and promoting a deeper understanding of these principles. The JFA's reporting mechanisms, including the Violence/Harassment Consultation Service, ensure that incidents of abuse or harassment are promptly addressed. The JFA's integrated consultation service and comprehensive incident response process allows for thorough investigations and appropriate measures to protect the well-being of the football community. Other notable initiatives, such as Respect FC, the Green Card programme and the Respect logo worn by referees, further promote a culture of respect and fair play within the football community.

Overall, the JFA's safeguarding initiatives serve as a blueprint for other football associations and clearly highlight the JFA's zero-tolerance approach to harassment and abuse in football. They emphasise the significance of investing in safeguarding to prioritise the welfare of athletes, creating a safe environment and fostering the growth and success of women's football globally.

# FINANCIAL LANDSCAPE

COMMERCIAL REVENUE CONTINUES TO SERVE AS THE PRIMARY DRIVER OF REVENUE GROWTH FOR WOMEN'S FOOTBALL CLUBS AND LEAGUES. HOWEVER, COSTS REMAIN GREATER THAN REVENUES, HIGHLIGHTING THE ONGOING NEED FOR INVESTMENT, WHICH WILL BE REQUIRED UNTIL THE GAME BECOMES SELF-SUSTAINING AND ULTIMATELY PROFITABLE.

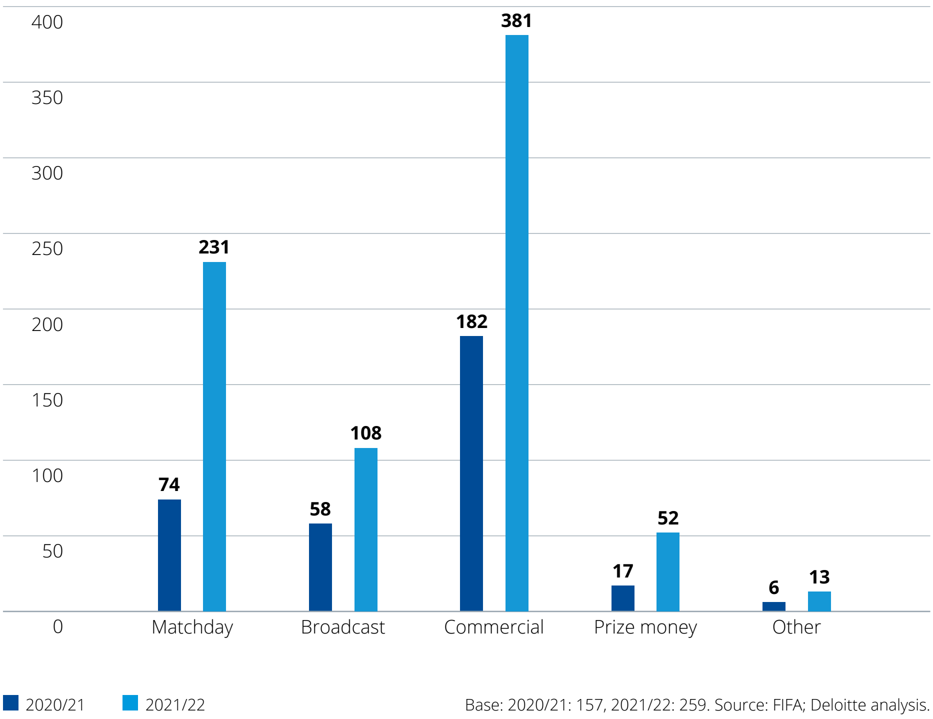
## Operating revenue – clubs

The average operating revenue (which excludes income from subsidies, donations and player transfers) generated per club was USD 785k in 2021-2022 (for the 259 clubs that provided information). This is up significantly compared to the average in the previous edition of the report, USD 337k, covering 2020-2021 (when 157 clubs provided information).

This shift year-on-year is in part due to the mix of clubs incorporated. As the FIFA Benchmarking Report: Women's Football expands with each passing edition, the revenue recorded will also continue to evolve. Additionally, as clubs continue to professionalise, data will become more accessible, aiding the continuous tracking of growth in the game.

Commercial revenue is once again the main contributor to a club's total operating revenue (representing 48% of the total in 2021-2022). There is evidence of significant growth year-on-year, from USD 182k in 2020-2021 to USD 381k in 2021-2022, as the game continues to attract a wider breadth of partners in many industries and as the value of women's football to a brand's portfolio becomes increasingly clear. The prestige of sponsors within the game is increasing, with top-tier brands entering the sport and paying significant sums.

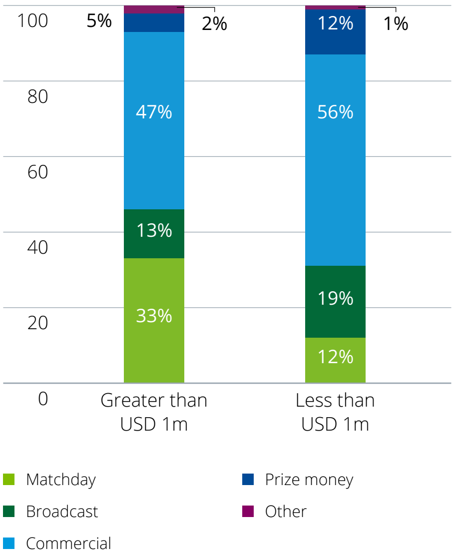
**Figure 16: Average revenue per club, by revenue stream (USD 000s)**




Base: 2020/21: 157, 2021/22: 259. Source: FIFA; Deloitte analysis.

Matchday revenue was the next greatest contributor to operating revenue in 2021-2022, representing 29% of the total. This operating revenue stream has seen significant growth year-on-year as fans returned to stadiums after seasons impacted by COVID-19, with clubs able to extract meaningful revenue despite the relatively low price of tickets (average of USD 6 in 2021-2022). Matchday revenue is typically difficult to increase, as clubs can often be reluctant to pass on costs to fans. However, this is often accepted, if there is a corresponding improvement in the matchday experience. It is therefore expected that over time, the quantum of this revenue will increase, although not necessarily the proportion of total revenue, which will likely be outpaced by the growth in revenue from commercial sources and broadcasting.

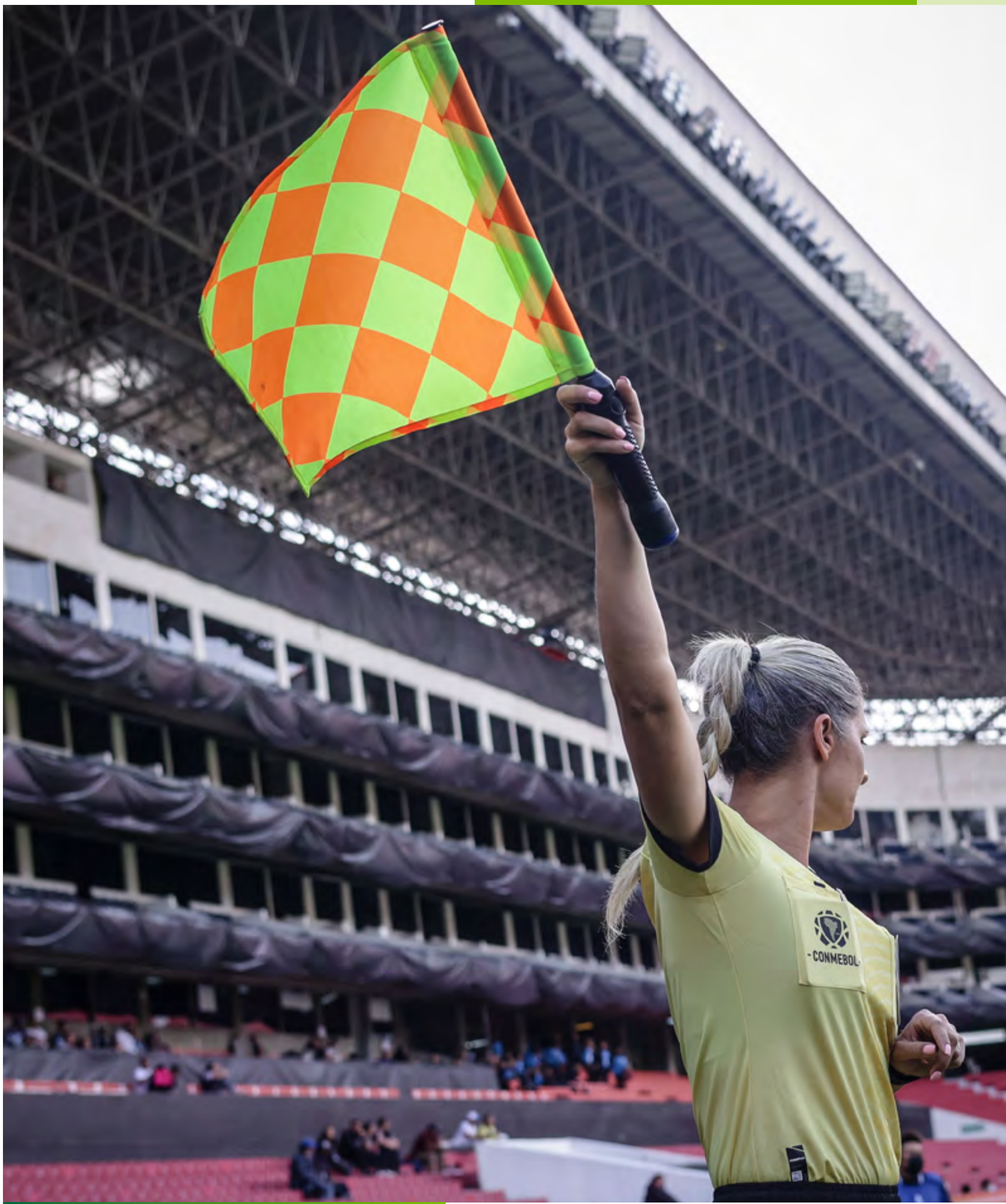
**Figure 17: Breakdown of club revenue sources by average revenue group (%)**




Note: Excluding other revenue.

Base: Greater than USD 1m: 45, less than USD 1m: 204.

Source: FIFA; Deloitte analysis.




For the first time in compiling this report, the average broadcast revenue generated by clubs exceeds USD 100k, which is a positive direction of travel. This evidences that broadcasters are willing to pay more for the product as the eyeballs on the game increase.

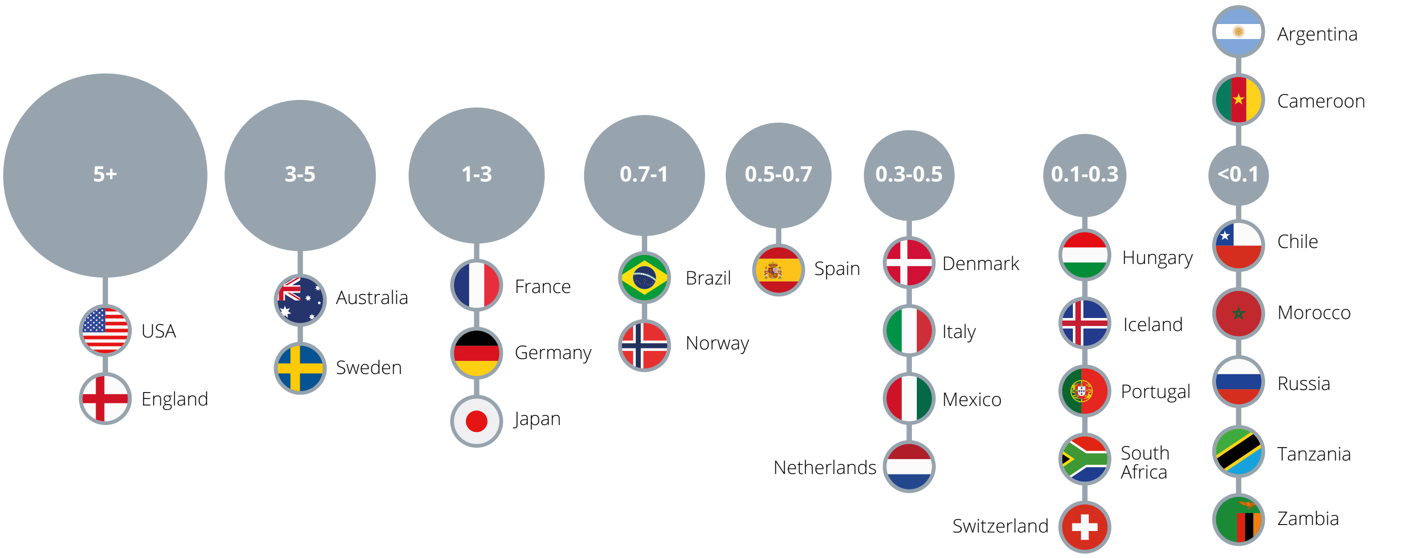
Prize money is an indicator of the financial health of the game, with league organisers able to ring-fence money to distribute to clubs, rather than retaining it to further grow its own operations. It is therefore recognised as an important source of income for the financial stability of a club and the competitiveness of a league, as well as incentivising investment in infrastructure and attracting talent. It is positive to see that the average prize money paid continues to grow.

There are significant variations in the profile of clubs' operating revenue, informed by the quantum of revenue generated.

For those clubs that generate over USD 1m of operating revenue (18% of clubs), around 47% is driven by commercial income (average of USD 1.7m). This is compared to 56% for those that generated less than USD 1m (average of USD 89k). Commercial sponsors are likely to be drawn to high-profile clubs initially, facilitating further investment in these clubs and enabling teams to compete with their peers who are more established in the women's game.

**COMMERCIAL REVENUE IS ONCE AGAIN THE MAIN CONTRIBUTOR TO A CLUB'S TOTAL OPERATING REVENUE, REPRESENTING 48% OF THE TOTAL IN 2021-2022.**

**Figure 18: Average club revenue per league – 2021-2022 (USD m)**




Note: This analysis excludes leagues where less than 50% of clubs provided information. Figures for England taken from Deloitte's Annual Review of Football Finance 2023.

Base: 232. Source: FIFA; Deloitte's Annual Review of Football Finance 2023; Deloitte analysis.

Conversely, clubs generating lower operating revenue (less than USD 1m) typically generate a greater proportion of revenue from prize money 12% (whilst it contributed 5% for those generating greater than USD 1m revenue).

This highlights the importance of this revenue stream, particularly in fledgling leagues, where it can act as an incentive for teams to enter and compete, with the hope of generating greater revenue in the future, as the leagues become better established.

The operating revenue generated from broadcast and matchday sources was similar for each club category. However, clubs that earned over USD 1m operating revenue typically charged higher prices per ticket (on average USD 15) compared to those with lower operating revenue (USD 5). This may possibly indicate that they are generally better established and may have access to the men's stadium (which typically have higher capacities), as well as being more of a draw for crowds.

**Figure 19: Number of sponsors per club revenue group (%)**

| | Fewer than USD 1m % | Greater than USD 1m % |
|---|---|---|
| Less than 2 | 37% | 2% |
| Between 2 and 6 | 30% | 25% |
| 6 or more | 33% | 73% |

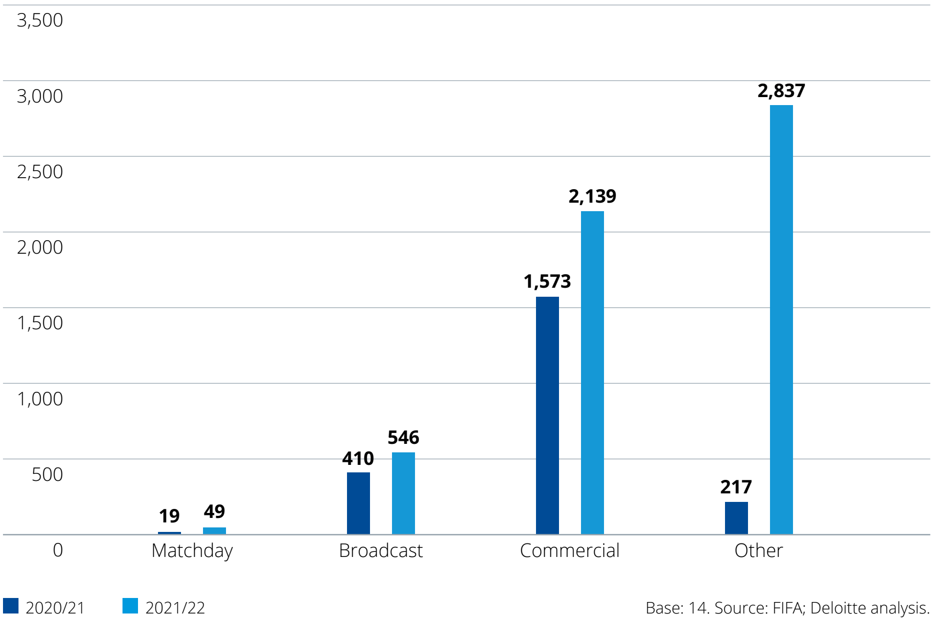
Base: Greater than USD 1m: 44, Less than USD 1m: 203.

Source: FIFA; Deloitte analysis.

For the clubs that had an operating income of less than USD 1m, 76% received financial support from the league and/or MA (which excludes distributions to clubs from centrally sold broadcasting rights or sponsorship), possibly as they are less established and in the earlier stages of their life cycle. In comparison, 67% of clubs that generated more than USD 1m in operating revenue received financial support from the league and/or MA.

On a country-by-country basis, clubs in Australia, England, Sweden and the USA generated significantly greater amounts than those based elsewhere, with clubs in these leagues generating in excess of USD 3m in operating revenue on average. Others generating over USD 1m on average include France, Germany and Japan. There were nine leagues in which clubs on average generated less than USD 0.1m in operating revenue.

**Figure 20: Breakdown of average league revenue, by type – year-on-year comparison (USD '000s)**




Base: 14. Source: FIFA; Deloitte analysis.

## Operating revenue – leagues

When analysing year-on-year changes in the operating revenue of leagues, analysis has been undertaken on a consistent base of the 14 leagues that provided comparable information in both the current and previous editions of the report. The average league operating revenue for these 14 leagues grew from USD 2.2m in 2020-2021 to USD 5.6m in 2021-2022. However, a significant proportion of this growth was driven by the USA's growth in "Other" revenue, as a result of expansion fees, as the league expanded to 12 teams from ten, and remittance fees.

The revenue generated by these leagues remains underpinned by commercial sources (representing 39% of total operating revenue). However, broadcast revenue also experienced year-on-year growth of 33%.

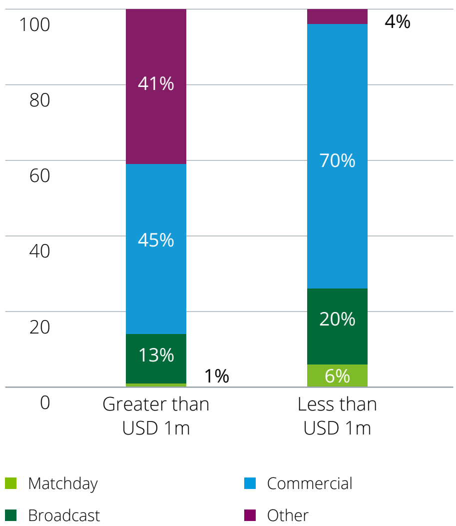
When considering the 28 leagues to provide information in 2021-2022, the average operating revenue was USD 4m. When assessing the revenue-generating characteristics of leagues of a varying financial scale, it was interesting to note that around 1% of revenue was generated from matchday sources for the leagues which generated above USD 1m of operating revenue. These leagues were instead driven by a higher proportion of Other revenue (41%, as noted above) compared to lower operating-revenue-generating leagues (4%).

Perhaps unsurprisingly, the proportion of operating revenue generated from commercial sources approximately aligns with the number of sponsors dedicated to women's football. In total, 43% of leagues generated over USD 1m in operating revenue. These leagues typically had five sponsors, whereas the leagues that generated below USD 1m operating revenue had an average of three, which demonstrates the value in having a broad sponsorship portfolio.

For those in receipt of broadcast income, 67% of leagues that generated over USD 1m negotiated rights deals for the women's league only. When compared to those with total revenue below USD 1m, only 27% of leagues negotiated deals for the women's league only, whilst 40% negotiated deals with another competition (e.g. an affiliated men's league). The remainder did not generate any revenue from the sale of broadcast rights.

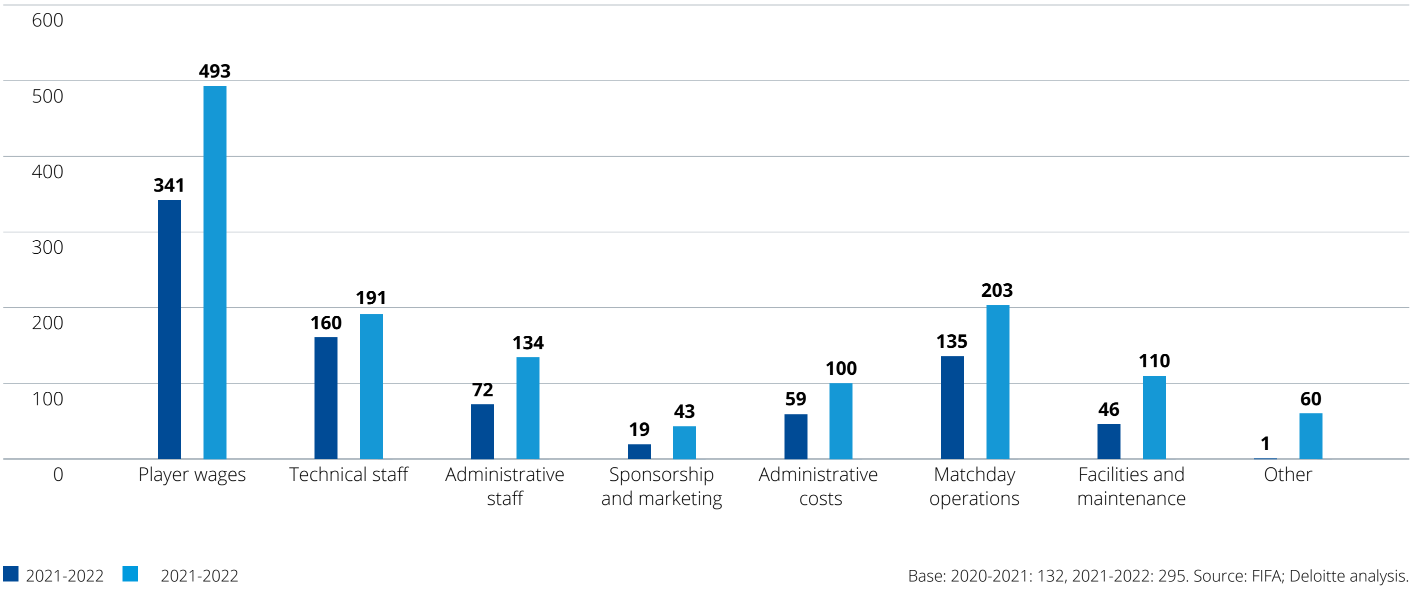
Only 25% of leagues that generated over USD 1m of operating revenue are organised by the same organisers of the men's league, with the proportion being the same for the leagues that generated less than USD 1m. These factors demonstrate the importance of having dedicated functions responsible for the women's game, ensuring that it retains the focus and attention that it deserves, and that its unique characteristics are understood and clearly communicated.

**Figure 21: Breakdown of revenue sources, by average revenue group (%)**




Base: Greater than USD 1m: 12, less than USD 1m: 16.
Source: FIFA; Deloitte analysis.

**Figure 22: Breakdown of average club operating costs, by cost type – year-on-year comparison (USD '000s)**




Base: 2020-2021: 132, 2021-2022: 295. Source: FIFA; Deloitte analysis.


## Operating costs – club

The average operating costs attributed to a women's football club have grown by 60% (from USD 0.8m to USD 1.3m for the clubs that responded in each respective edition of the report). Whilst women's football is continuing to develop, it is still in a phase that requires continued investment. This is to be expected as the game is still in a nascent stage, where further investment is required before even greater revenues can be unlocked.

Player wages remain the largest cost for clubs, representing 37% of an operating cost base. The quantum of this cost has grown from an average of USD 341k to USD 493k year-on-year.

The average wages/revenue ratio of clubs was 63% in 2021-2022, which remained approximately in line with the ratio in 2020-2021 and is just below that seen in many elite clubs in the men's game. This means that, at present, money is being invested elsewhere in the football club, which, if invested correctly, should facilitate greater revenue generation going forward (and in turn increase the amount of money invested in player wages). However, as the game further develops, careful consideration must be given to the financial sustainability of the women's game.

Across all clubs surveyed, the average salary for a player was USD 16,825, which is an increase on the average in the previous edition of this report (USD 14,000). However, this edition includes less mature leagues that did not take part in the previous edition of the report and had a higher response rate, which should be considered when interpreting the data. In clubs with an operating cost base of over USD 1m, players typically earned nearly three times that of players in a club with a cost base of USD 1m or less (USD 36,861 v. USD 12,889).

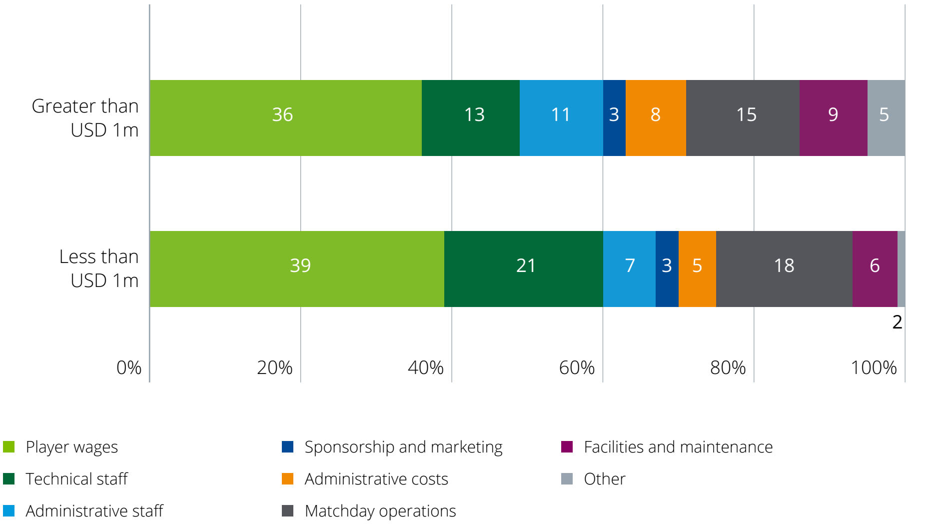
In the past 12-18 months, there have been numerous macroeconomic factors that have impacted global operating cost bases, including rising energy bills and challenges with supply chains. These factors, largely outside of the control of football clubs, can materially affect the day-to-day running of clubs.

Such factors, in part, have contributed to an increase of over 139% in facility and maintenance costs. Furthermore, sponsorship and marketing costs have risen by 126%, which suggests that clubs are investing in continued efforts to grow their audience and fanbase.

When analysing the profile of clubs by operating cost base, a relatively similar proportion of operating costs was spent on player wages (35-40%).

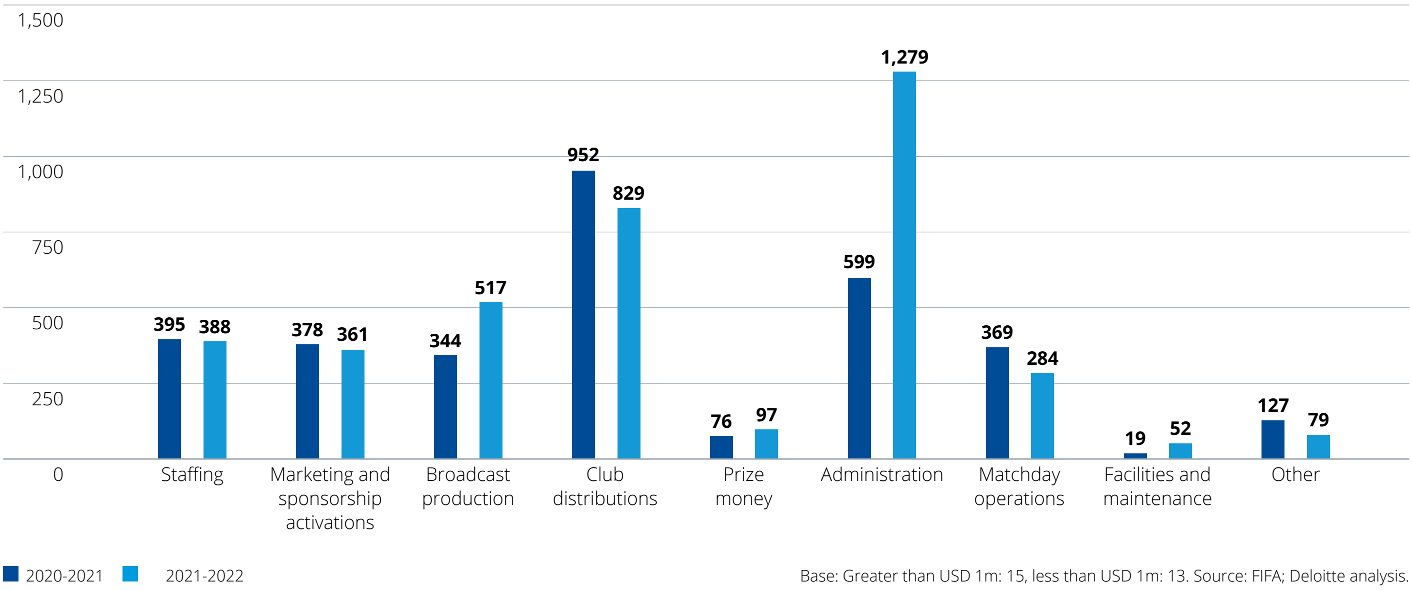
Conversely, there was a steady decline in the proportion of operating costs spent on on technical staff (21% v. 13%). From an on-pitch performance perspective, clubs with an operating cost base lower than USD 1m tended to finish below 5th, whereas those with an operating cost base above USD 1m had typically won the league in the past three seasons.

**Figure 23: Breakdown of average club operating costs, by cost type and average cost group (%)**




Base: Greater than USD 1m: 79, less than USD 1m: 168. Source: FIFA; Deloitte analysis.

**Figure 24: Breakdown of average league operating costs, by cost type – year-on-year comparison (USD '000s)**




Base: Greater than USD 1m: 15, less than USD 1m: 13. Source: FIFA; Deloitte analysis.

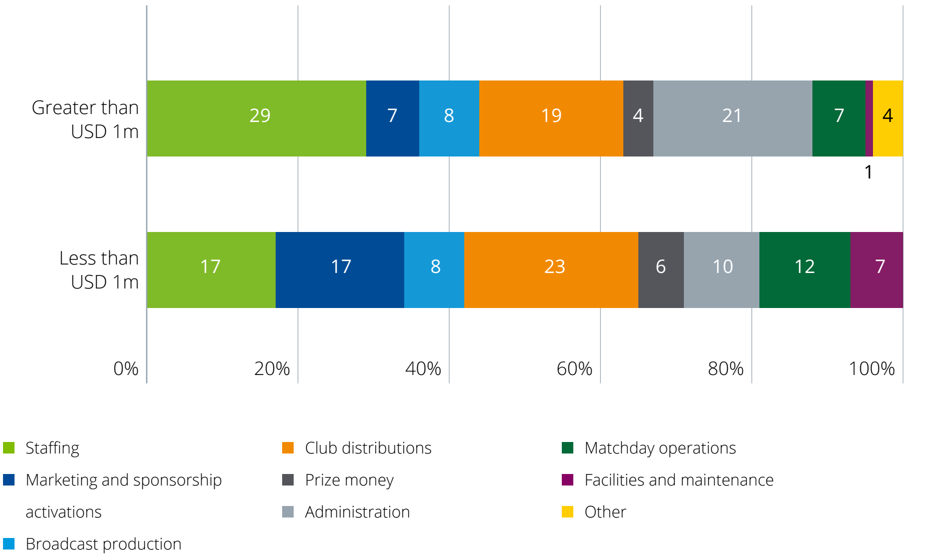
## Operating costs – leagues

As noted in the revenue section, when analysing year-on-year operating revenue for leagues, analysis has been undertaken on a consistent base of 18 leagues that provided comparable information in both editions of this report. Overall, there was a 19% year-on-year increase in average operating costs per the consistent leagues analysed, to USD 3,886k in 2021-2022.

Club distributions decreased from USD 952k to USD 829k. There was a large disparity across leagues, with club distributions for a handful of leagues in Europe being over 78% of the leagues' total operating cost base. These leagues typically had a more established product, as well as premium broadcast and commercial partners and were therefore more likely to be better positioned to distribute revenue to their clubs.

The average cost of matchday operations decreased. This was in contrast to the increase in matchday operation costs incurred by clubs (as covered previously), which suggests a shift in the bodies responsible for such expenses.

**Figure 25: Average league operating costs, by average revenue group (%)**




Base: Greater than USD 1m: 15, less than USD 1m: 13.
Source: FIFA; Deloitte analysis.

Staffing costs remained stable year-on-year at almost USD 400k, as leagues support job opportunities in this bourgeoning sector.

When considering the 28 leagues to provide information in 2021-2022, the average operating costs were USD 4.4m, with staff costs the greatest component of cost base (28%) – driven by the USA and Spain – followed by club distributions (19%).

## Profitability

Overall, only 12% of clubs indicated that they made a financial profit, with 59% generating a financial loss and the rest breaking even. This again reflects the investment phase that women's football is in presently, and should not be a cause for concern.

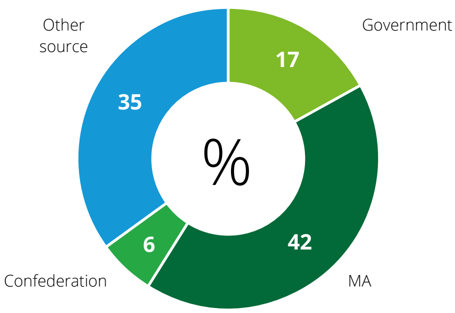
Similarly, only one league indicated that it was making a financial profit, with the majority recording a financial loss. This shows that although there has been significant improvement in the game, on and off the pitch, there is still work to be done until the game can stand on its own two feet. Indeed, the leagues that generated lower revenues (<USD 1m), but also incurred higher costs (>USD 1m) typically received financial support (85%) compared to those that generated both higher revenues and costs (67%).


## Subsidies

There was an increase in the proportion of clubs and leagues that received some form of subsidy, both 65% (2020-2021: 51% and 60%). For leagues, there was a significant shift in the profile of subsidies received, with government subsidies increasing from 10% in 2020-2021 to 17% in 2021-2022.

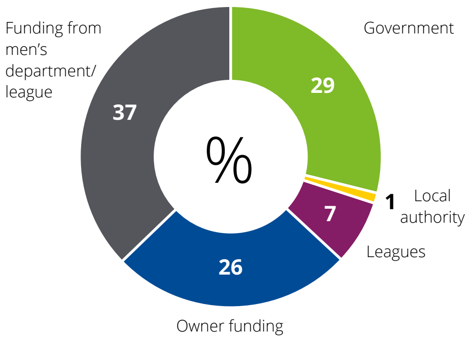
Member association funding was the greatest contributor of subsidies to leagues in the year (42%). With regard to clubs, there was a decrease in the funding directly from owners, but an increase in subsidies from the men's department. Clubs continued to receive subsidies from a wide range of sources.

**Figure 26: Source of subsidies – leagues (%)**




Base: 22. Source: FIFA; Deloitte analysis.

**Figure 27: Source of subsidies – clubs (%)**




Base: 191. Source: FIFA; Deloitte analysis.

CASE STUDY

# LEAGUE COMMERCIALISATION

## IN THE DYNAMIC LANDSCAPE OF WOMEN'S FOOTBALL, THE AZERION WOMEN'S EREDIVISIE IN THE NETHERLANDS SERVES AS AN INTRIGUING CASE STUDY (JUNE 2023) IN SUCCESSFUL COMMERCIALISATION STRATEGIES.

The league's approach stood out due to its careful examination of the momentum generated by the remarkable achievements of the Dutch national team in the FIFA Women's World Cup 2019™. By strategically leveraging this success through a unique crossover with the national team, the league developed a compelling commercial proposition, presenting an enticing opportunity for potential partners. This case study sheds light on the league's journey and highlights the significance of this distinctive approach in driving growth and engagement.

### National-team success

Following the Dutch national team's remarkable journey to the FIFA Women's World Cup™ final in 2019, where they clinched the silver medal, women's football in the Netherlands experienced a surge in popularity. With an exceptional second place in the global FIFA ranking and an impressive television viewership of 5 million for the final match, the nation's passion for the sport reached unprecedented heights. The Royal Dutch Football Association (KNVB) witnessed a 40% increase in social media followers (@oranjeleeuwinnen), indicating the immense interest and engagement generated by the national team.

### Maintaining the momentum

To drive the growth of the league, it was essential to maintain the momentum generated by the success of the Dutch national team. Recognising this, the KNVB adopted a new positioning strategy that involved a crossover with the national team, effectively leveraging their achievements to enhance the league's commercial proposition.

The KNVB also strategically positioned the league as top-quality entertainment suitable for the entire family. It aimed to create an environment that welcomed everyone, enabling individuals to express themselves freely, but equally to contribute to the development of heroes, including star players such as Vivianne Miedema, Shanice van de Sanden and Daniëlle van de Donk. By associating with a competition characterised by empathy, diversity and talent, commercial partners could align themselves with these values, as well as benefiting from both local relevance through the diversity of clubs and the national exposure generated by the league.

Source: KNVB Media

### National exposure

To ensure widespread media coverage of the league, the KNVB established agreements with prominent broadcasters NOS and ESPN. Every matchday, ESPN televised one live match, whilst NOS broadcasted several live games throughout the season, together with match highlights through its platforms. This comprehensive media coverage provided commercial partners with substantial visibility, maximising the reach and impact of their sponsorships.

### Title sponsor

The league also offered title sponsorship as the premier commercial opportunity. By becoming the title sponsor, partners could gain access to a multitude of benefits:

- An empty canvas to creatively align their brand with the league's vision and values
- Association with the most popular sport for girls and women in the country, providing an invaluable platform for targeted marketing
- Guaranteed media exposure through partnerships with ESPN and NOS, ensuring a wide audience for the sponsor's brand
- Unique access to activation opportunities at club level, fostering deeper engagement with fans and communities

Source: KNVB Media

- A special crossover with the Dutch national team, granting the sponsor: (1) rights to collaborate with players for promotional activities; (2) signed shirts for giveaways or other promotional initiatives, enhancing the sponsor's engagement with fans; (3) tickets to home games of the Dutch national team, allowing the sponsor to entertain business relations or engage consumers through giveaways

As a testament to the effectiveness of their strategic approach, the KNVB signed Pure Energie as the new title sponsor, a partnership spanning from February 2021 to June 2022. Building upon this success, Azerion stepped in as the title sponsor in July 2022, leading to an exciting rebranding of the league as the "Azerion Women's Eredivisie". This transition marked a new chapter in the league's journey, solidifying its commitment to driving women's football forward and creating an engaging platform for different stakeholders.

## Launching partner

Prior to signing a title sponsor for the league, the KNVB also acknowledged the importance of having a strong launching partner; someone who not only possesses a prominent presence in football sponsorship but who also embraces the responsibility of embracing and promoting women's football. Serving as a catalyst for the league's growth, the launching partner assumes a pivotal role as a kick-starter of the competition.

Their active involvement goes beyond financial support, extending to actively driving acquisition campaigns aimed at attracting new sponsors to join the league's mission. Demonstrating their unwavering commitment, ING, the main sponsor of the KNVB and Dutch football, stepped forward in 2020 as the esteemed launching partner of the league.
This partnership signifies a shared determination to propel the league to the next level, ushering in a new era of success and recognition for women's football in the Netherlands.

**TO DRIVE THE GROWTH OF THE LEAGUE, IT WAS ESSENTIAL TO MAINTAIN THE MOMENTUM GENERATED BY THE SUCCESS OF THE DUTCH NATIONAL TEAM.**

# FAN ENGAGEMENT

WOMEN'S FOOTBALL IS EXPERIENCING A SURGE IN POPULARITY. ATTENDANCE FIGURES FOR LEAGUES ARE RISING AND HIGH-PROFILE MATCHES ARE BEING INCREASINGLY PLAYED IN LARGER STADIUMS, DRAWING RECORD CROWDS. THE WOMEN'S GAME IS BEING SHOWCASED THROUGH VARIED BROADCASTING FORMATS AND SOCIAL MEDIA IS PLAYING A VITAL ROLE IN BUILDING A DEDICATED FANBASE.

## Matchday attendance

The matchday experience is key to building a bond between fans and clubs. The thrill of live matches brings drama and creates memories that can last a lifetime and ensure that visitors come back for more. The FIFA Women's World Cup Australia & New Zealand 2023™ being a record-breaking tournament is testament to the ever-growing popularity of the sport.

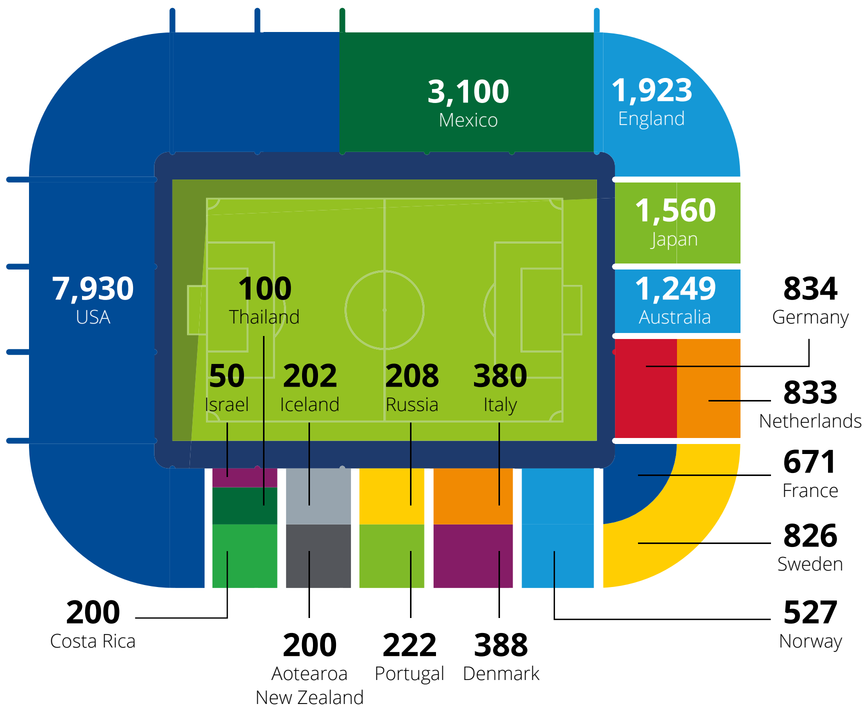
The average attendance across the leagues surveyed was 1,127 in 2021-2022. This represented around a 12% growth since the previous edition of the report, which occurred over a period when there were still many leagues that had attendance restrictions as a result of COVID-19. The top three best attended leagues were in the USA, Mexico and England.

In the USA, record-breaking attendances were achieved in 2022, with cumulative attendances of over one million watching National Women's Soccer League matches in the season, representing an increase of approximately a third on the pre-pandemic record. This has been driven by an increased number of matches, with new clubs such as Angel City FC acting as a significant driver of crowds.

Clubs in the Mexican *Liga MX Femenil* play in the same stadiums as the affiliated men's team, which may provide ease of access and familiarity for fans attending games. It also provides a consistent and significant stadium capacity available (when no restrictions are in place), which is a clear driver of matchday revenue.

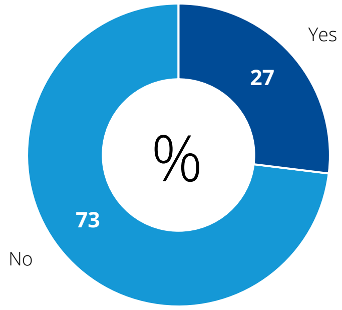
Records were, however, broken in England, where over 45,000 tickets were sold for the match between Arsenal and Tottenham in September 2022, and a number of clubs reported record season ticket sales.

**Figure 28: Average attendance in full capacity stadiums by league – 2021/22 (2022)**




Base: 19. Source: Source: FIFA; Deloitte analysis.

**Figure 29: Proportion of clubs that played (at least one) home match in a stadium other than their regular stadium at full capacity (%)**




Base: 316. Source: FIFA; Deloitte analysis.

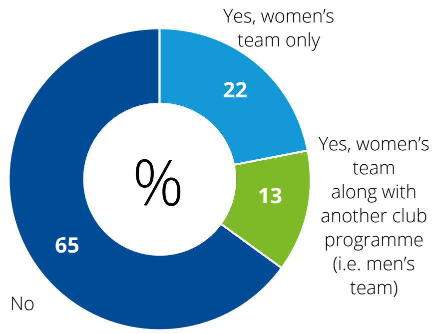
The next highest attended league was in Japan, which is a particularly impressive feat considering 2021 was its inaugural season as a professional women's league (with the Japanese Women's Empowerment League replacing the Nadeshiko League at the top of the footballing pyramid).

## Stadiums

A clear marker of the popularity of a club is whether they are able to attract significant attendances on a regular basis. However, some may be constrained by existing infrastructure, and may occasionally look to play elsewhere, particularly for marquee matches. In 2021-2022, a quarter of clubs played at least one home game in another stadium (which was not their regular stadium), where they played over a quarter of home games and achieved attendances that were typically three times larger than at the regular stadiums (3,674 v. 772).

**THE LEAGUES WHICH REPORTED AN AVERAGE ATTENDANCE OF OVER 800 TYPICALLY HAD TWICE AS MANY SPONSORS COMPARED TO THOSE WITH ATTENDANCES BELOW 800, AND WERE ALSO MORE LIKELY TO HAVE A TITLE SPONSOR (88% v. 50%).**


**Figure 30: Season ticket availability across clubs (%)**




Base: 316. Source: FIFA; Deloitte analysis.

## Ticket prices

It was positive to see that 35% of all clubs offered a women's team season ticket (either for the women's team only or alongside the affiliated men's team). The season ticket offering for those that were stand-alone (33% offered season tickets for the women's team) and those that were affiliated to a men's team (18% offered women's team only and another 17% offered them with the affiliated men's team) were consistent.

Of clubs, 22% sold season tickets to watch the women's team only (i.e. not bundled with those of the men's team), with these clubs typically achieving an average attendance almost twice that of clubs which did not (1,314 v. 658). Interestingly, there was little difference in attendances for those that offered a season ticket along with another programme (i.e. the men's team) and those that did not offer a season ticket at all (785 v. 635). However, there was a stronger correlation between these two categories in terms of the price point for a ticket.

The average price for a ticket to a top-tier women's league game was USD 6. However, there were differences determined by the types of ticket offered, with the clubs that did:

- offer women's only season tickets achieving an average ticket price of USD 16 per game;
- not offer season tickets related to the women's game receiving only USD 2 per ticket; and
- offer a season ticket along with another programme obtained USD 9 per game.

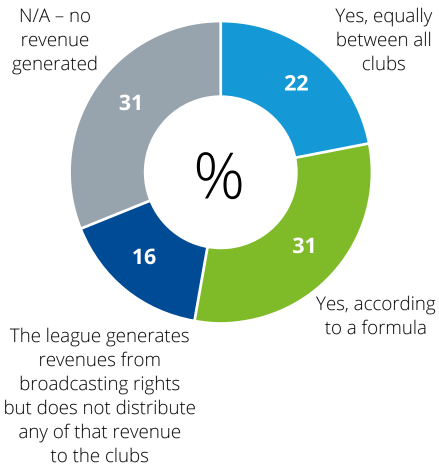
Furthermore, 59% of clubs that generated over USD 100k in matchday revenue offered season tickets for women's games only. This is in comparison to 20% of clubs that earned under USD 100k in matchday revenue. Clubs that generate more matchday revenues (and typically attract greater crowds) are, therefore, in a position to offer a unique product, which is distinctly separate to that of the men's game.

## Negotiation of broadcast rights

Of those women's leagues with broadcast arrangements, 58% are negotiated for the women's league only, which was a similar proportion to that in the previous edition of this report. However, there has been a decrease in the number of leagues which negotiate with the men's league collectively (23% to 19%). The remaining leagues negotiate broadcast rights either collectively with other competitions (excluding the men's league) or on an individual club basis (15% and 8% respectively).

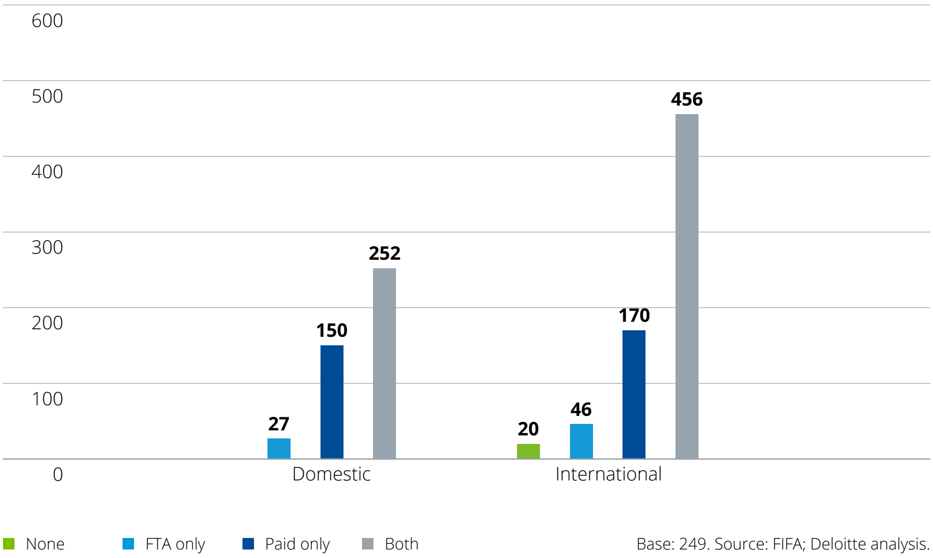
The clubs that are part of leagues with collective broadcast rights with the men's league collectively generated the highest average broadcast income per club. This suggests that, in some instances, there is a greater value that can be achieved in the bundling of rights, albeit the difference in value may be expected to decrease over time, as the value of the women's game as a stand-alone product increases.

**Figure 31: Breakdown of types of broadcast arrangements, by leagues (%)**




Base: 32. Source: FIFA; Deloitte analysis.

**Figure 32: Average broadcast revenue of clubs in leagues with different broadcast arrangements (USD '000s)**




Base: 249. Source: FIFA; Deloitte analysis.

## Domestic and international broadcast rights

Just over two thirds (69%) of leagues generate revenue from the sale of broadcast rights, with 53% of these leagues distributing revenue earned to the clubs, either according to a formula (31%) or through equal payments between all clubs (22%).

There are a variety of different means by which matches are broadcast, and care must be taken when determining the primary means. Not least, this is in the consideration of prioritising revenue v. reach, where there may often be a trade-off.

All leagues indicated that they broadcast matches via some platform during the season in question, e.g. TV, over-the-top (OTT) or social media. Of those that provided further information, all leagues indicated that they broadcast matches domestically, with just over half (56%) broadcasting internationally.

Of the leagues that provided information, 92% broadcast matches on FTA platforms (most commonly TV), with 52% broadcasting on paid platforms (most commonly pay TV). In total, 8% of leagues broadcast domestically on pay TV platforms only, with almost half (48%) opting for a hybrid approach (both FTA and paid platforms) and the remainder on FTA platforms only. Internationally, 44% of leagues broadcast matches on FTA platforms and 32% on paid platforms (with TV remaining the most common platform). In total, 21% of leagues broadcast internationally on pay TV platforms only, with 36% opting for a hybrid approach.

For clubs in leagues that only broadcast matches on FTA platforms, the average broadcast revenue generated was USD 20k, whilst clubs in leagues that broadcast on both platforms generated an average of USD 231k in broadcast revenue. When considering domestic broadcast arrangements, the clubs in leagues that broadcast matches on FTA only generated an average broadcast revenue of USD 27k, those in leagues broadcasting matches on paid platforms only generated USD 150k and those in leagues that broadcast on both generated USD 252k. There was a similar profile of broadcast revenues when considering matches broadcast on international platforms (albeit the quantum was greater).


34%
**OF CLUBS BROADCAST MATCHES ON THEIR OWN PLATFORMS (E.G. SOCIAL MEDIA, CLUB WEBSITE AND CLUB MOBILE APPLICATION).**

## Social media

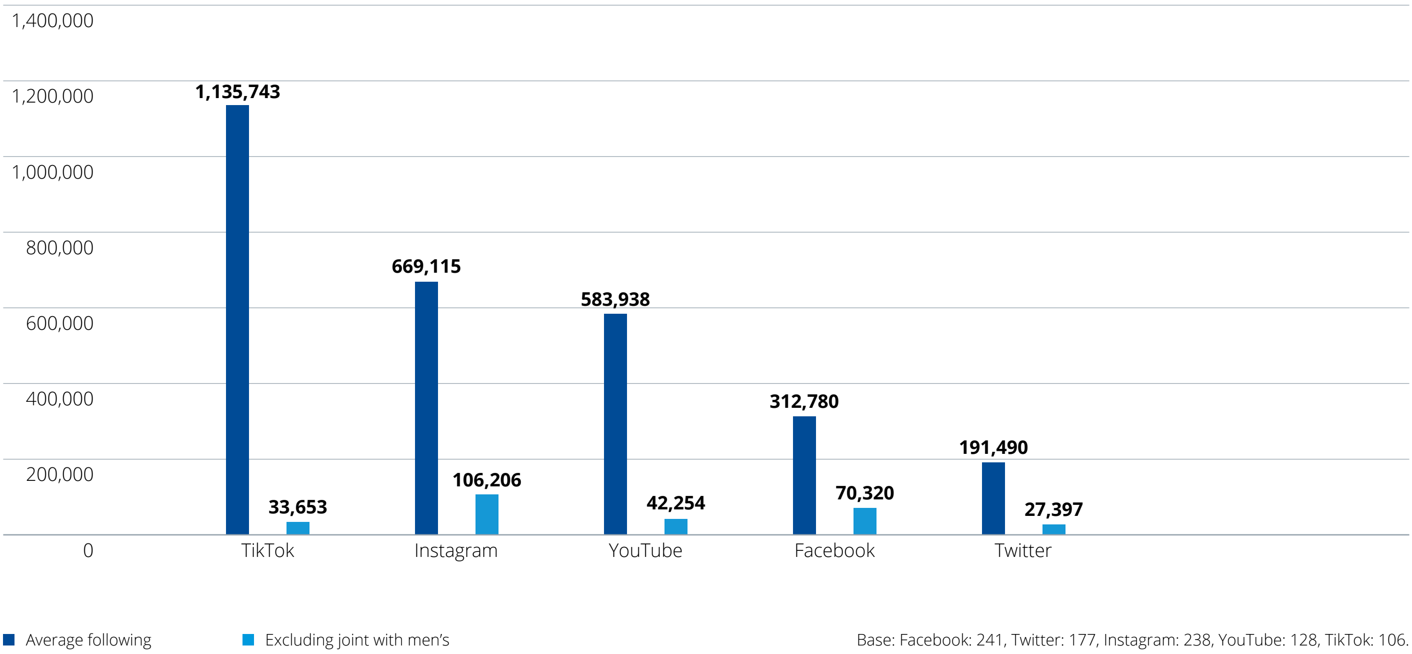
It is common for for women's teams to have joint social media accounts with men's teams. This was most common on YouTube (62% of clubs) followed by Instagram and Facebook (both 27%). These accounts typically have a greater number of followers than those which are for the women's team only. However, there is an argument to be made that those following the women's team only – whilst sometimes smaller in number – may be more engaged with content.

Overall, 37% of clubs had a TikTok account. These accounts typically had many more followers than other platforms (e.g. 1,136k v. 669k on Instagram). Note that this includes clubs with joint men's accounts, some of which have well in excess of 10m followers (e.g. Paris Saint-Germain and Real Madrid), with the number of followers on TikTok dropping to 34k for those that were for the women's team only.

Facebook and Instagram are the most common platforms used by clubs (83% clubs and 82% clubs respectively). The greater following on TikTok perhaps show that there is greater commercial value for clubs from this platform, and that clubs are looking to cater to a younger audience (that are typically more engaged with these platforms). Indeed, clubs with a TikTok account typically generated commercial revenue of USD 556k, which was significantly more than those without a TikTok account (USD 175k).

**FACEBOOK AND INSTAGRAM REMAIN THE MOST PREVALENT CHANNELS USED BY CLUBS, WITH 83% AND 82% CLUBS RESPECTIVELY HAVING AN ACCOUNT. HOWEVER, CLUBS HAD THE HIGHEST AVERAGE NUMBER OF FOLLOWERS ON TIKTOK ALBEIT THIS IS SKEWED BY CLUBS WITH JOINT MEN'S ACCOUNTS, WITH THE NUMBER OF FOLLOWERS ON TIKTOK DROPPING TO 34k FOR THOSE THAT WERE FOR THE WOMEN'S TEAM ONLY.**

**Figure 33: Average social media followers by club, per platform**




Base: Facebook: 241, Twitter: 177, Instagram: 238, YouTube: 128, TikTok: 106.

Source: FIFA; Deloitte analysis.

# PLAYERS

IT IS POSITIVE TO SEE THAT APPROXIMATELY THREE QUARTERS OF LEAGUES FEATURE A MAJORITY OF PROFESSIONAL PLAYERS, MEANING THAT THESE PLAYERS HAVE A WRITTEN EMPLOYMENT CONTRACT WITH A CLUB AND ARE PAID MORE FOR THEIR FOOTBALLING ACTIVITIES THAN THE EXPENSES THEY EFFECTIVELY INCUR. CLUBS ARE INVESTING IN THEIR WOMEN'S TEAMS AND AS THE GAME PROFESSIONALISES FURTHER AND SPORTING DEMANDS INCREASE, PLAYER WELL-BEING WILL NEED TO BE A PRIORITY.

### Squad size and professionalisation

It is important for clubs to ensure that their squad size is appropriate for its aims. These may be large enough to allow for resource management and player rotation (and for the prevention of injury), but small enough to ensure players remain motivated and are able to develop, and that team cohesion is optimised. Many clubs are also constrained by limited budgets for player salaries and transfer fees, making having a larger squad challenging.

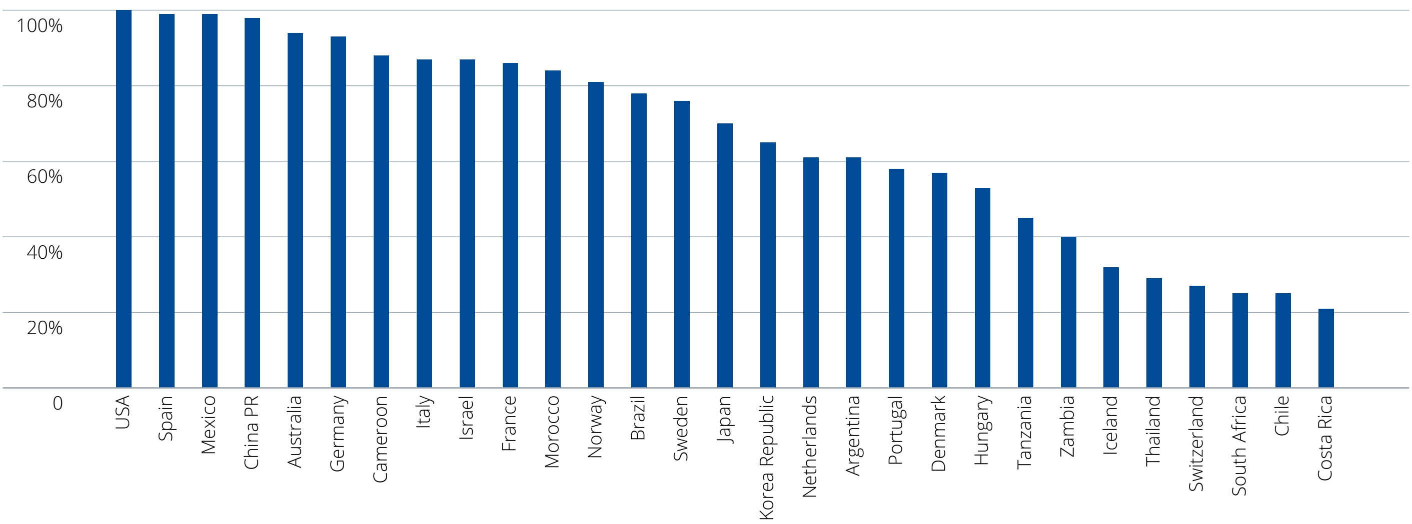
In 2021-2022, the average squad size of all clubs was 26. However, there was a significant range between clubs in different leagues. On average, clubs in China PR had a first-team squad that consisted of 32 players, whereas in Israel the corresponding number was 20.

Of teams with 25 or more players, 22% had won the league over the past three seasons compared with 16% of teams with fewer than 25 players.

In total, 28% had only professional players, whilst 11% were entirely made up of amateurs, meaning the vast majority of clubs had at least one professional player in their first-team squad.

At a league level, 62% of leagues had predominantly professional players (50% or more of total players were professional). Notably, since the 2022 edition of this report, the majority of the Italian *Divisione Calcio Femminile* has become professional, with 87% of players now professional, compared with only 23% previously.

**Figure 34: The average proportion of clubs' first-team squads that are professional, by league (%)**




Base: 274. Source: FIFA; Deloitte analysis.


Furthermore, 21% of clubs with either fully or mostly professional players have won their league in the past three seasons, compared with 17% of clubs with either completely or mostly amateur players.

For clubs where football was the primary source of income for most players, the first team trained for an average of 14.9 hours per week, of which 10.3 hours are on-pitch training and 4.6 are training in the gym. For clubs where football was not the primary source of income for most players, the average number of training hours is only slightly lower, at 12.9 hours per week, with a slightly greater proportion of these hours trained on the pitch (9.2 hours), compared to in the gym (3.7 hours). It is notable that for players that do not have football as their primary source of income, there is still a continued dedication required from them as they must balance challenging training schedules with other commitments.

**Figure 35: Level of professionalisation of clubs (%)**

| | Proportion of total % |
|---|---|
| Fully professional clubs | 28% |
| Mostly professional (50% or more professional players) | 34% |
| Mostly amateur (<50% professional players) | 14% |
| Fully amateur | 24% |

Base: 274. Source: FIFA; Deloitte analysis.

**ON AVERAGE, CLUBS IN CHINA HAD A FIRST-TEAM SQUAD THAT CONSISTED OF 32 PLAYERS, WHEREAS IN ISRAEL THE CORRESPONDING NUMBER WAS 20.**

**IT IS NOTABLE THAT FOR PLAYERS THAT DO NOT HAVE FOOTBALL AS THEIR PRIMARY SOURCE OF INCOME, THERE IS STILL A CONTINUED DEDICATION REQUIRED FROM THEM AS THEY MUST BALANCE CHALLENGING TRAINING SCHEDULES WITH OTHER COMMITMENTS.**

**Figure 36: Average training commitments by professionalism of player**

| Is football the primary source of income for players? | Yes | No |
|---|---|---|
| Average number of training hours per week | 14.9 | 12.9 |
| On the pitch | 10.3 | 9.2 |
| In the gym | 4.6 | 3.7 |

Base: 303. Source: FIFA; Deloitte analysis.

By increasing the number of players who are able to sustain their livelihoods through playing football, players will be able to better focus on the sport, which should in turn develop the on-pitch product (and propagate football's virtuous circle). However, if a footballer is to dedicate their time to the game, there needs to be certain security in place (e.g. dual career support, a viable salary, contract, player representation, maternity protection rules and a degree of other employment benefits) and post-career assistance offered to ensure players are supported, once their time on the pitch comes to an end.

In total, 62% of clubs responded that football was the primary source of income for 50% or more of their players. The clubs with larger squads (25 or more players), on average had a similar proportion of professional players (70%) compared with 67% for clubs with smaller squads (<25 players).

## Player representation, standards and contracts

A collective bargaining agreement (CBA) is a contract between an employer and players' union/association, which agrees terms such as conditions of employment, wages and hours. Of the leagues, 32% had a CBA in place in 2021-2022, and those that did were more likely to have a minimum wage (82%) compared to those without (39%).

Over half of leagues (53%) had minimum wage regulations. Furthermore:

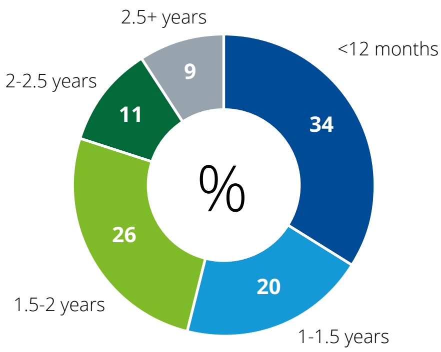
- 21% of leagues had a salary cap;
- 24% of leagues had regulations stipulating the minimum number of domestic players; and
- 76% had regulations on the maximum number of foreign players.

Leagues should carefully consider when is the right time, if ever, to impose such regulations, as it is important for leagues to protect the foundations of women's football in their own country, whilst acknowledging that international transfers have the potential to generate significant revenues, and that over-regulation could dampen this growth.

The average number of first-team players for whom football is their primary source of income is 17.

The median contract length recorded by all clubs was within the range of 1-1.5 years, with the most common length of contract being <12 months (34%). The longest contracts are being signed by those playing in Zambia, Sweden, Russia and Hungary.

**Figure 37: Average contract length of a player in the first team (%)**

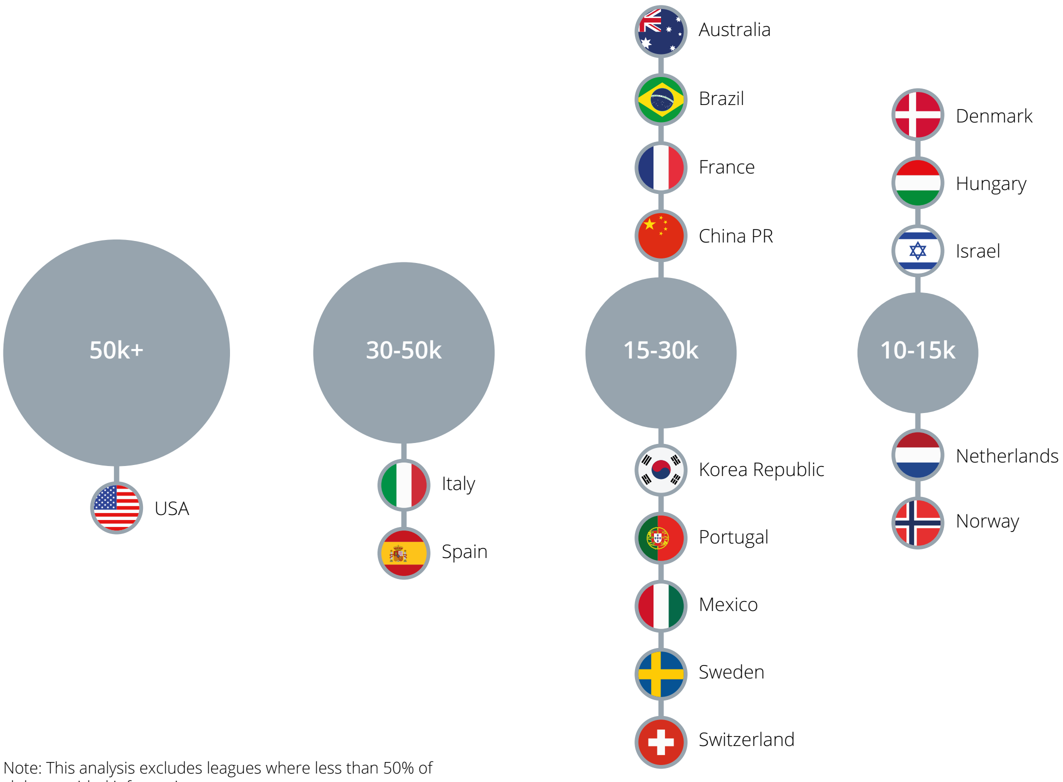



Base: 315. Source: FIFA; Deloitte analysis.

**91%**

**OF LEAGUES HAVE REPRESENTATION FROM A PLAYERS' ASSOCIATION OR UNION.**

**Figure 38: Gross annual salary average per player (USD)**



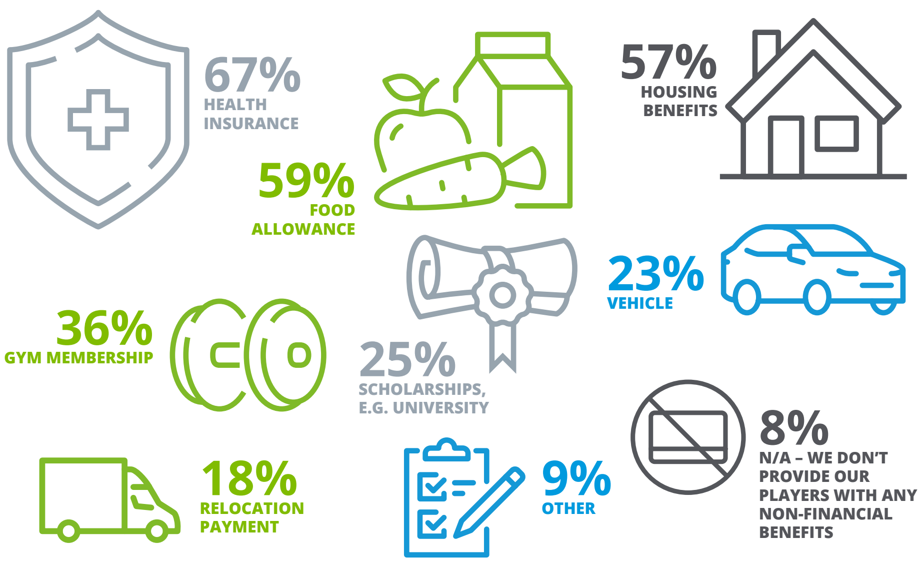

Note: This analysis excludes leagues where less than 50% of clubs provided information.

Base: 212. Source: FIFA; Deloitte analysis.

The average salary paid per player per club across the clubs surveyed was USD 16,825 and the median was USD 9,288. Those in the USA paid the highest average (around USD 50k+), followed by Italy and Spain (both USD 30k-50k). As noted previously, a wide range of average salaries were recorded and the varying economic conditions prevalent in the countries surveyed should also be taken into consideration.

The majority of clubs also provide their players with some non-financial benefits, such as health insurance (67% of clubs), food allowance (59% of clubs) and housing benefits (57% of clubs). Some clubs have provided their players with gym memberships (36%), educational scholarships (25%) and vehicles (23%).

**Figure 39: Percentage of clubs offering non-financial benefits**



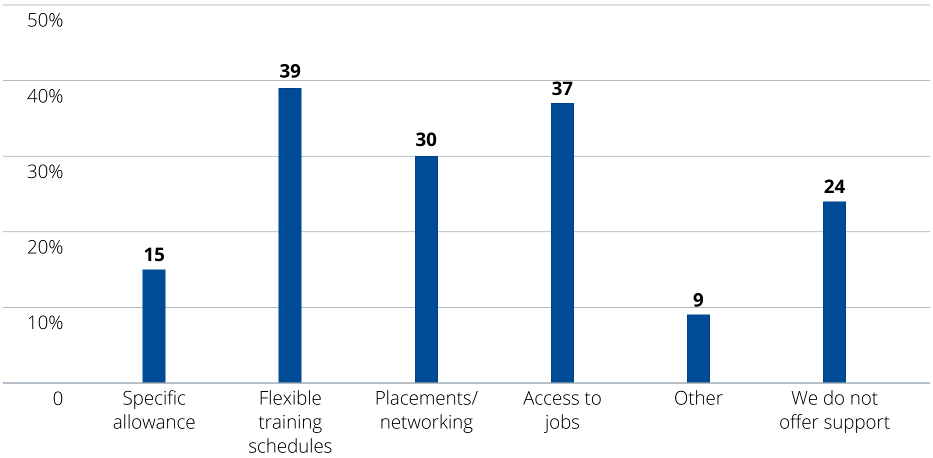

Base: 316. Source: FIFA; Deloitte analysis.

## Player well-being

The vast majority of clubs employ staff directly involved with the first team (head, goalkeeping and assistant coach and team manager), but more widely the most prevalent roles were doctors, fitness coaches and physiotherapists. However, under half of clubs employed a sports scientist, psychologist, nutritionist and massage therapist, indicating that there is still some progress to be made in some areas, to ensure that players are provided with the greatest levels of conditioning.

As the women's game professionalises further, and the sporting demands of leagues and competitions increase, clubs and leagues will need to ensure that the well-being of their players is a priority. They will need to offer physical and psychological support, such as through the provision of a club physiotherapist, psychologist and mental-health trained doctors.

**Figure 40: Types of dual career support clubs are offering their players (%)**

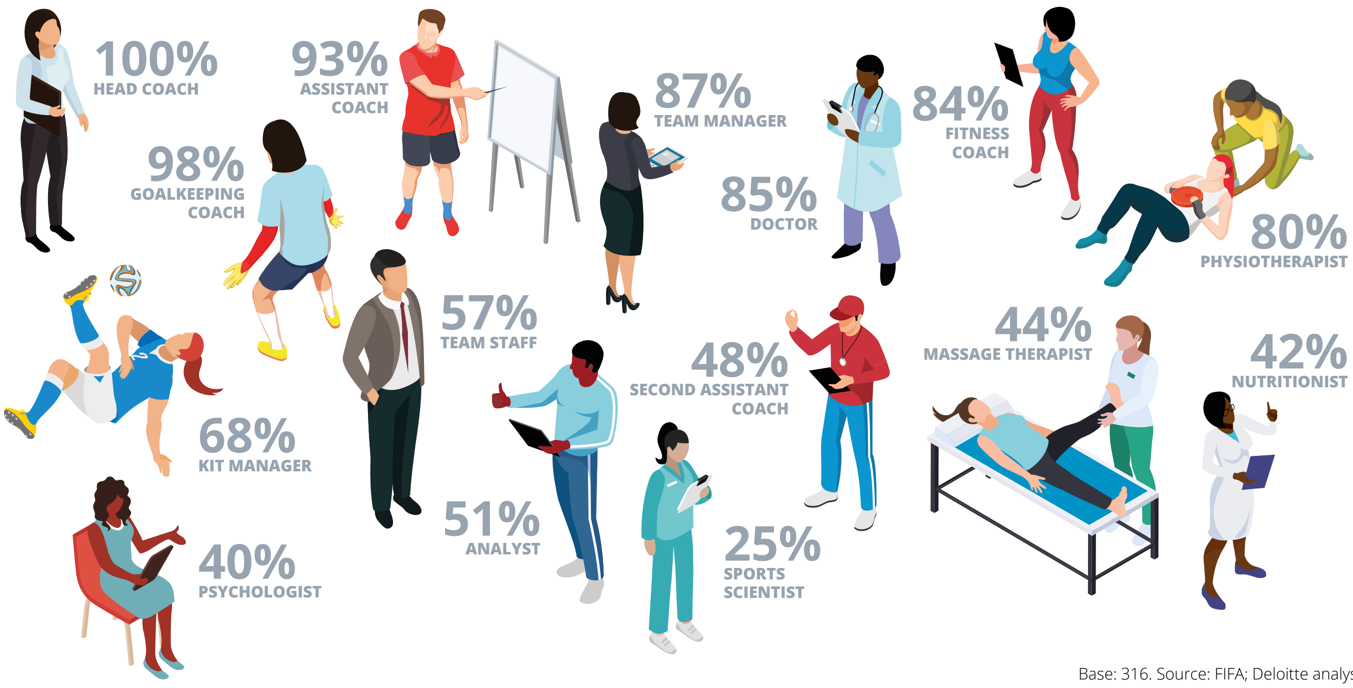



Base: 316. Source: FIFA; Deloitte analysis.

Of clubs, 76% provide some form of support for their players to pursue or sustain dual careers. Of those that provide this support, the most common forms were flexible training schedules, the provision of access to courses and upskilling opportunities, as well as providing job placements and networking opportunities.

**OF CLUBS, 76% PROVIDE SOME FORM OF SUPPORT FOR THEIR PLAYERS TO PURSUE OR SUSTAIN DUAL CAREERS.**

**Figure 41: Percentage of clubs that employ various professionals**




Base: 316. Source: FIFA; Deloitte analysis.

CASE STUDY

# FIFA AND FIFPRO JOINT GLOBAL RESEARCH PROJECT ON MULTIPLE JOB-HOLDING IN WOMEN'S FOOTBALL

AS PART OF ITS GLOBAL WOMEN'S FOOTBALL STRATEGY, FIFA IS IMPLEMENTING INITIATIVES AND PROJECTS TO ADVANCE THE PROFESSIONALISATION OF THE WOMEN'S GAME ON AND OFF THE PITCH, WITH PLAYER WELL-BEING AND PROTECTION ONE OF THE KEY ELEMENTS IN THE JOURNEY TOWARDS THE ELITE LEVEL FOR CLUBS, LEAGUES AND NATIONAL TEAMS.

FIFA's collaboration with stakeholders in exploring and understanding the context in which players perform has been key to making improvements in the women's game. An example of this is the joint global research project on players multiple job-holding (MJH), involving FIFA and FIFPRO, the worldwide representative organisation for professional footballers, with Edith Cowan University in Australia as the academic and research partner. This initiative showcases some of the work that is being conducted related to the development and professionalisation of the game, looking to provide women's football stakeholders with new insights and enable the design or enhancement of the support given to players worldwide.

With differing average annual salaries and lengths of football seasons across regions, a common feature in women's football is MJH, with players having to balance their careers with additional responsibilities, second jobs, studies or other commitments that are inherent in their lives during football and sometimes essential for their careers after hanging up their boots. Other variables also come into play depending on social contexts, such as women's share of global income, labour force participation, family composition, the gender pay gap or unpaid care work, to name a few (UN Women, 2019). It is therefore important to gain a deeper knowledge of how players are experiencing and balancing MJH globally, accounting for their local environment as well as considering the demands from their football and non-football responsibilities, and the resources they have available.

To better understand and identify MJH players' current experiences, this project engages in primary research through an anonymous online survey taken by over 700 footballers across 12 countries (Australia, Korea Republic, Botswana, Nigeria, Mexico, the USA, Brazil, Chile, Fiji, Aotearoa New Zealand, England and Sweden), adopting a global approach to observing MJH across different levels of growth within women's football, with an additional qualitative research phase involving semi-structured interviews with ten players. Both the survey and the interview processes were built considering the players' job demands (e.g. caregiving obligations, additional jobs), available resources (e.g. time, income) and outcomes (e.g. well-being, burnout or stress).

**A COMMON FEATURE IN WOMEN'S FOOTBALL IS MJH, WITH PLAYERS HAVING TO BALANCE THEIR CAREERS WITH ADDITIONAL RESPONSIBILITIES.**

Some of the global findings are as follows:

- With an average age of 26 years old, over a quarter of participants (26.6%) said that they held a secondary job and 35.6% were undertaking formal education or study. Interestingly, MJH was reported as low as 5.3% (Brazil) and as high as 77.8% (Australia) across different countries.

- 71.5% of surveyed footballers perceived themselves as playing in a professional environment with a remunerated employment football contract. 52.1% of participants stated that their football expenses are greater than their football-related income.

- 77.4% prioritised football over any other responsibilities, such as work, studies or family. In terms of caregiving, 20% said they did have such responsibilities.

- 60% of participants said they currently held a secondary job on a non-permanent contract, which has an impact on time available for their football responsibilities, including rest and recovery from a mental and physical perspective.

- 20% of players had a secondary full-time job and 23% reported they took unpaid leave to fulfil their football commitments. In total, 49.2% of those with a secondary job were earning less than USD 4,999 per year from it, so it acted as a complementary salary.

In terms of recommendations, the researchers offer four global insights about MJH in women's football, summarised as follows:

- The need to consider footballers holistically, bearing in mind all the competing demands from MJH, football- and non-football related, and the available financial and non-financial resources that can effectively help players balance their careers and commitments on and off the pitch.

- Be aware and explore ways of adjusting to the workload of players MJH and other football and non-football work demands. It is also important not to assume that players will have less wellness or greater stress due to additional demands, as some can provide eustress. This means demands should always be considered relative to available resources and support for players.

- The importance of acknowledging that currently many women's football players need to engage in MJH to sustain their livelihoods or provide caregiving, meaning stakeholders will benefit from supporting the players as it can enable a breadth of football talent to access the sport, and eventually focus on a sustainable football career. Secondary jobs bring additional risks to footballers, physically and psychologically, that can be mitigated.

- Be aware that as women's football advances towards greater professionalisation, there is an impact on the football and non-football careers of current players, depending on their career prioritisation and the specific MJH level. Managing and resourcing MJH according to the local women's football stage of growth can benefit the transition to professionalisation, enabling greater talent retention and contributing to better support for footballers relative to their context.

More work will be conducted by FIFA in this regard throughout existing and new initiatives and reporting as well as from FIFPRO, for example, through its Women's Global Employment Report (2017), Player Workload Monitoring tool (2022) and Qualifying Conditions Report (2023). With the growth and professionalisation of women's football evolving rapidly, it is necessary to continue furthering the collective knowledge, research and increase of awareness regarding the best ways to support current and future generations, relative to the local reality and benefiting stakeholders with increased talent retention, growing sustainable careers and enhanced player well-being.

# THE INDUSTRY EXPERT'S VIEW

THE STAKEHOLDERS IN WOMEN'S FOOTBALL, INCLUDING CLUBS, LEAGUES, GOVERNING BODIES AND INVESTORS, MUST CONTINUE TO WORK TOGETHER TO MAINTAIN THE GROWTH THAT THE GAME HAS EXPERIENCED IN RECENT YEARS. IN DOING SO, THEY MUST ENSURE THAT THIS GROWTH IS SUSTAINABLE, THAT IT IS EFFECTIVELY COMMERCIALISED AND FUNDS ARE CONTINUALLY INVESTED, SO THAT THE BENEFITS ARE SPREAD FAR AND WIDE.

As the women's game evolves, it is positive to see that its popularity is growing globally, and for the first time in this edition of the report, we have been able to include analysis of top-tier leagues in Morocco, Tanzania and Zambia. Globally, there has been a significant rise in the number of women and girls playing organised football since the previous FIFA Women's World Cup France 2019™ (24%, to 16.6m per FIFA's recent Women's Football: Member Associations Survey Report 2023) and there has also been significant growth in other, less traditional footballing markets. Stimulating the growth of the women's game in these regions will also benefit the wider football industry, from grassroots to the elite level, by bringing the game to new fans and players in international markets. It is hoped that more leagues, from diverse markets, will be included in the next edition of this report.

In 2023, it is highly encouraging that sponsors are being drawn to women's football now more than ever before. It is important that leagues do not become overly polarised as a result, as there are already significant disparities between the revenue-generating capabilities of clubs within the same league.

As the game progresses and audiences continue to grow, it is expected that sponsorships will more closely align with brands that have a predominantly female customer base and that may not have traditionally been widely present in the football industry, such as those in health and athleisure. Collective and collaborative action across leagues and between leagues and clubs can grow the financial return for all parties.

To maximise the future growth of the women's game, leagues must focus on designing governance structures that will maintain a competitive balance, enabling fast-paced, high-drama matches that will keep fans hooked on the action throughout the season. This may mean that for the women's game, the answer is not simply to follow the template of the male equivalent.

At present there is focus and emphasis on the players to make the game a commercial success (particularly when compared to the men's game). The industry will look to turn to individuals such as investors to help elevate it to the next level.

Continued investment, both organically (from the revenue generated by leagues and clubs), as well as injections from owners, will drive a virtuous circle of growth. This will see increased professionalisation which will drive improvements on and off the pitch, resulting in increased exposure, commercial interest and revenue inflows.

Women's football has proven it can move the needle on gender equality in sport, with more women and girls playing football than ever before. Off the pitch, there is still work to be done to advance the position of women in the game, through increasing female staff and board representation across football. As touched on earlier in the report, there are a myriad of benefits to having increased diversity of all kinds at all levels of an organisation, including ensuring the right mix of skills and experience and constructive challenge. It also brings diversity of thought and visible leadership to the entire industry, and therefore should be actively championed by all stakeholders.

We look forward to continuing to collaborate with clubs, leagues, governing bodies and investors as we strive to advance the development of women's football and help to foster an environment supporting the sustainable growth of the game.

We would like to thank FIFA for its efforts in supporting women's football stakeholders and for the trust placed in our team. We would also like to thank the many hundreds of stakeholders who have provided input for the creation of this third edition of the report. Your cooperation has again been invaluable, and we hope that you find the results useful in facilitating further growth in your organisation and building financial sustainability in the long term.

**Deloitte's Sports Business Group**

# LEAGUE SNAPSHOTS

THE FOLLOWING SECTION PROVIDES AN OVERVIEW OF THE KEY CHARACTERISTICS OF LEAGUES AROUND THE GLOBE.

**KEY** (GREEN ICON INDICATES WHETHER STRUCTURE/ARRANGEMENT IS PRESENT IN THE LEAGUE)

- USE OF GOAL-LINE TECHNOLOGY (GLT)
- USE OF VIDEO ASSISTANT REFEREE (VAR)
- USE OF REFEREE COMMUNICATION SYSTEMS
- IS THERE A PLAYERS' UNION OR ASSOCIATION THAT REPRESENTS WOMEN?
- DOES THE LEAGUE HAVE A COLLECTIVE BARGANING AGREEMENT (CBA)?
- IS THERE A MINIMUM SALARY FOR PLAYERS?
- DOES THE LEAGUE HAVE A SALARY CAP?
- IS THERE A WRITTEN WOMEN'S FOOTBALL STRATEGY?
- IS THERE A COMMERCIAL STRATEGY IN PLACE?
- IS THERE A CLUB LICENSING SYSTEM?

# AOTEAROA NEW ZEALAND

## NATIONAL LEAGUE CHAMPIONSHIP

### GENERAL

8

**TEAMS IN LEAGUE**
**8** affiliated
**0** stand-alone

**LEAGUE START/END**
September-December
Mid-season break? No

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 4
Teams relegated: 4

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**58**
matches played

**-**
club academies

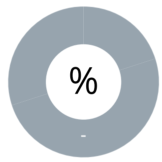
**HEAD COACHES**
Female - Male -

### FINANCIAL

**-**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**200**
Average

**650**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional - Amateur -

**-**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**1**

**SPONSORS**
**0**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, including the men's top-tier league.

# ARGENTINA

## CAMPEONATO FEMENINO DE PRIMERA DIVISIÓN YPF

### GENERAL

20

**TEAMS IN LEAGUE**
**20** affiliated
**0** stand-alone

**LEAGUE START/END**
February-December
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**288**
matches played

**100%**
club academies

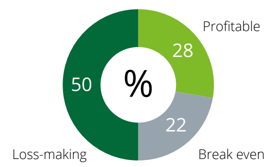
**HEAD COACHES**
Female **11%** Male **89%**

### FINANCIAL

**17%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**-**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional **60%** Amateur **40%**

**57%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**10**

**SPONSORS**
**2**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# AUSTRALIA

## LIBERTY A-LEAGUE WOMEN

### GENERAL

11

**TEAMS IN LEAGUE**
**10** affiliated
**1** stand-alone

**LEAGUE START/END**
November-April
Mid-season break? No

MA

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**103**
matches played

**63%**
club academies

**HEAD COACHES**

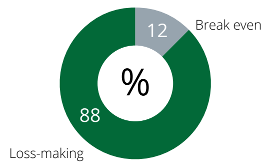
| Female | Male |
|---|---|
| 13% | 87% |

### FINANCIAL

**38%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**1,249**
Average

**7,829**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 94% | 6% |

**87%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**81**
Number of total FTEs working across men's and women's football leagues

**SPONSORS**
**10**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, including the men's top-tier league.

# BRAZIL

## BRASILEIRÃO FEMININO NEOENERGIA

### GENERAL

16

**TEAMS IN LEAGUE**
**15** affiliated
**1** stand-alone

**LEAGUE START/END**
February-September
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 4
Teams relegated: 4

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**134**
matches played

**93%**
club academies

**HEAD COACHES**

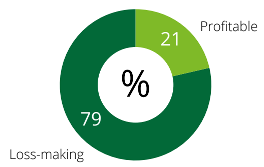
| Female | Male |
|---|---|
| 21% | 79% |

### FINANCIAL

**29%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**41,070**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 78% | 22% |

**96%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**10**

**SPONSORS**
**3**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# CAMEROON

## 1ÈRE DIVISION: GUINNESS SUPER LEAGUE

### GENERAL

12

**TEAMS IN LEAGUE**
**8** affiliated
**4** stand-alone

**LEAGUE START/END**
January-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**132**
matches played

**50%**
club academies

**HEAD COACHES**

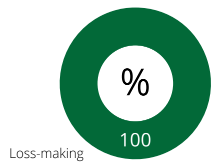
| Female | Male |
|---|---|
| 40% | 60% |

### FINANCIAL

**0%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| - | - |
|---|---|
| Average | Highest |

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 87% | 13% |

**89%**
Football as main source of income

### GOVERNANCE

| FTE STAFF | SPONSORS |
|---|---|
| - | 1 |

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, including the men's top-tier league

# CHILE

## CAMPEONATO FEMENINO CAJA LOS ANDES 2022

### GENERAL

15

**TEAMS IN LEAGUE**
**15** affiliated
**0** stand-alone

**LEAGUE START/END**
March-December
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**160**
matches played

**86%**
club academies

**HEAD COACHES**

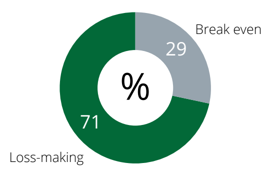
| Female | Male |
|---|---|
| 29% | 71% |

### FINANCIAL

**29%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| - | - |
|---|---|
| Average | Highest |

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 23% | 77% |

**23%**
Football as main source of income

### GOVERNANCE

| FTE STAFF | SPONSORS |
|---|---|
| 2 | 9 |

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, excluding the men's top-tier league.

# CHINA PR

## CHINESE FOOTBALL ASSOCIATION WOMEN'S SUPER LEAGUE

### GENERAL

12

**TEAMS IN LEAGUE**
**1** affiliated
**11** stand-alone

**LEAGUE START/END**
March-November
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**133**
matches played

**90%**
club academies

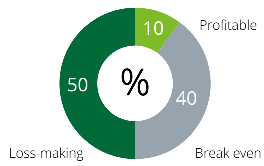
**HEAD COACHES**
Female / Male
**30%** / **70%**

### FINANCIAL

**20%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**-**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
**100%** / **0%**

**-**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**6**

**SPONSORS**
**7**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# COLOMBIA

## LIGA FEMENINA DE FÚTBOL BETPLAY

### GENERAL

17

**TEAMS IN LEAGUE**
**8** affiliated
**9** stand-alone

**LEAGUE START/END**
February-June
Mid-season break? No

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**122**
matches played

**-**
club academies

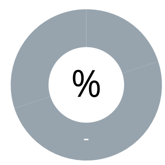
**HEAD COACHES**
Female / Male
**-** / **-**

### FINANCIAL

**-**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**-**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
**-** / **-**

**-**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**-**

**SPONSORS**
**2**

**BROADCASTING RIGHTS NEGOTIATION:** Broadcasting rights are negotiated partly on a club-by-club basis and partly collectively for the women's league only.

# COSTA RICA

## UNIÓN FEMENINA DE FÚTBOL UNIFFUT

### GENERAL

**14**

**TEAMS IN LEAGUE**
- affiliated
- stand-alone

**LEAGUE START/END**
January-December
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 1
Teams relegated: 1

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**-** matches played

**100%** club academies

**HEAD COACHES**

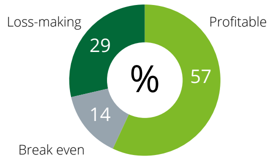
| Female | Male |
|---|---|
| 0% | 100% |

### FINANCIAL

**0%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**200** Average

**5,000** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 20% | 80% |

**19%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 4

**SPONSORS** 3

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated on a club-by-club basis.

# DENMARK

## GJENSIDIGE KVINDELIGA

### GENERAL

**8**

**TEAMS IN LEAGUE**
**7** affiliated
**1** stand-alone

**LEAGUE START/END**
August-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**86** matches played

**100%** club academies

**HEAD COACHES**

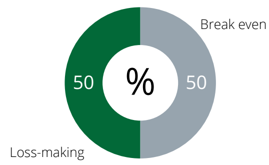
| Female | Male |
|---|---|
| 0% | 100% |

### FINANCIAL

**33%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**388** Average

**2,016** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 57% | 43% |

**29%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 3

**SPONSORS** 3

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# ENGLAND
## BARCLAYS WOMEN'S SUPER LEAGUE

### GENERAL

12

**TEAMS IN LEAGUE**
**12** affiliated
**0** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 1
Teams relegated: 1

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**132**
matches played

**-**
club academies

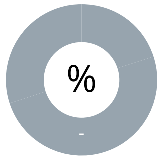
**HEAD COACHES**
Female / Male
- / -

### FINANCIAL

**-**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**1,931**
Average

**20,000**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
- / -

**-**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**18**

**SPONSORS**
**3**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# FRANCE
## D1 ARKEMA

### GENERAL

12

**TEAMS IN LEAGUE**
**11** affiliated
**1** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**132**
matches played

**67%**
club academies

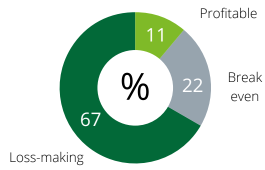
**HEAD COACHES**
Female / Male
**33%** / **67%**

### FINANCIAL

**33%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**671**
Average

**13,497**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
**87%** / **13%**

**89%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**-**

**SPONSORS**
**3**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# GERMANY

## FLYERALARM FRAUEN-BUNDESLIGA

### GENERAL

12

**TEAMS IN LEAGUE**
**10** affiliated
**2** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**132**
matches played

**100%**
club academies

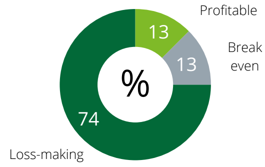
**HEAD COACHES**
Female 13% / Male 87%

### FINANCIAL

**63%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**834**
Average

**4,520**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 93% / Amateur 7%

**81%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**5**

**SPONSORS**
**3**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# HUNGARY

## SIMPLE WOMEN'S LEAGUE

### GENERAL

12

**TEAMS IN LEAGUE**
**11** affiliated
**1** stand-alone

**LEAGUE START/END**
August-May
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**-**
matches played

**73%**
club academies

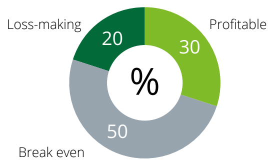
**HEAD COACHES**
Female 36% / Male 64%

### FINANCIAL

**55%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**-**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 53% / Amateur 47%

**45%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**1**

**SPONSORS**
**2**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# ICELAND
## BESTA DEILD

### GENERAL

**TEAMS IN LEAGUE**
10
**10** affiliated
**0** stand-alone

**LEAGUE START/END**
April-October
Mid-season break? No

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**111** matches played
**80%** club academies

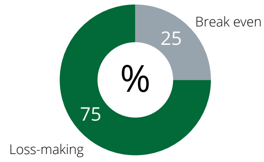
**HEAD COACHES**
Female — Male
**0%** — **100%**

### FINANCIAL

**40%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
**202** Average
**826** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional — Amateur
**39%** — **61%**

**15%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 2
**SPONSORS** 5

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, including the men's top-tier league

# ISRAEL
## WOMEN'S PREMIER LEAGUE

### GENERAL

**TEAMS IN LEAGUE**
8
**1** affiliated
**7** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? No

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**108** matches played
**67%** club academies

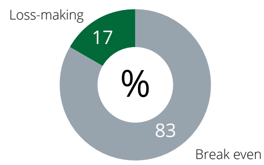
**HEAD COACHES**
Female — Male
**17%** — **83%**

### FINANCIAL

**67%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
**50** Average
**350** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional — Amateur
**87%** — **13%**

**40%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 2
**SPONSORS** 0

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, excluding the men's top-tier league.

# ITALY

## DIVISIONE CALCIO FEMMINILE

### GENERAL

**TEAMS IN LEAGUE** 10
**8** affiliated
**2** stand-alone

**LEAGUE START/END**
August-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**130** matches played

**100%** club academies

**HEAD COACHES**

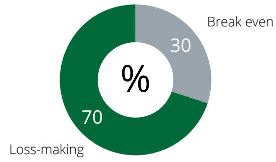
| Female | Male |
|---|---|
| 20% | 80% |

### FINANCIAL

**30%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**380** Average

**1,300** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 87% | 13% |

**89%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 6

**SPONSORS** 4

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# JAPAN

## JAPAN WOMEN'S EMPOWERMENT PROFESSIONAL FOOTBALL LEAGUE

### GENERAL

**TEAMS IN LEAGUE** 11
**7** affiliated
**4** stand-alone

**LEAGUE START/END**
October-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**110** matches played

**100%** club academies

**HEAD COACHES**

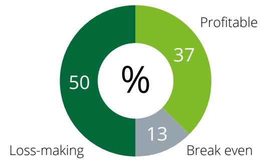
| Female | Male |
|---|---|
| 25% | 75% |

### FINANCIAL

**13%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**1,560** Average

**12,330** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 67% | 33% |

**74%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 21

**SPONSORS** 10

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# KOREA REPUBLIC

## HYUNDAI-STEEL 2023 WK LEAGUE

### GENERAL

8

**TEAMS IN LEAGUE**
**2** affiliated
**6** stand-alone

**LEAGUE START/END**
March-November
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**87** matches played

**25%** club academies

**HEAD COACHES**

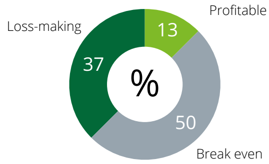
| Female | Male |
|---|---|
| 63% | 37% |

### FINANCIAL

**25%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| - | - |
|---|---|
| Average | Highest |

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 65% | 35% |

**89%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 3

**SPONSORS** 4

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# MEXICO

## LIGA MX FEMENIL

### GENERAL

18

**TEAMS IN LEAGUE**
**18** affiliated
**0** stand-alone

**LEAGUE START/END**
July-June
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**336** matches played

**81%** club academies

**HEAD COACHES**

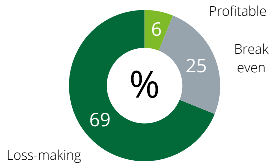
| Female | Male |
|---|---|
| 25% | 75% |

### FINANCIAL

**6%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| 3,100 | 40,462 |
|---|---|
| Average | Highest |

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 99% | 1% |

**91%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 6

**SPONSORS** 4

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# MOROCCO

## CHAMPIONNAT NATIONAL PROFESSIONNEL DE FOOTBALL FÉMININ

### GENERAL

14

**TEAMS IN LEAGUE**
**5** affiliated
**9** stand-alone

**LEAGUE START/END**
October-June
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**182**
matches played

**43%**
club academies

**HEAD COACHES**

| Female | Male |
|---|---|
| 14% | 86% |

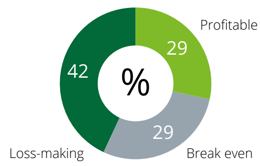
**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### FINANCIAL

**7%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| Average | Highest |
|---|---|
| - | - |

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 84% | 16% |

**80%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
5

**SPONSORS**
0

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# NETHERLANDS

## AZERION VROUWEN EREDIVISIE

### GENERAL

11

**TEAMS IN LEAGUE**
**8** affiliated
**3** stand-alone

**LEAGUE START/END**
July-June
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**-**
matches played

**100%**
club academies

**HEAD COACHES**

| Female | Male |
|---|---|
| 27% | 73% |

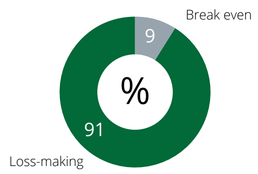
**LEAGUE BROADCAST INTERNATIONALLY?**
No

### FINANCIAL

**36%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

| Average | Highest |
|---|---|
| 833 | 14,618 |

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 62% | 38% |

**45%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
-

**SPONSORS**
2

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, excluding the men's top-tier league.

# NIGERIA
## NIGERIA WOMEN FOOTBALL LEAGUE

### GENERAL

14

**TEAMS IN LEAGUE**
**11** affiliated
**3** stand-alone

**LEAGUE START/END**
-
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**99** matches played
**57%** club academies

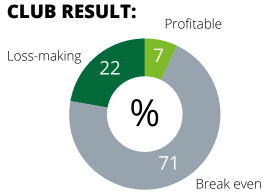
**HEAD COACHES**
Female 7% — Male 93%

### FINANCIAL

**57%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
- Average
- Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 94% — Amateur 6%

**99%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 10
**SPONSORS** 2

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, excluding the men's top-tier league.

# NORWAY
## TOPPSERIEN

### GENERAL

10

**TEAMS IN LEAGUE**
**3** affiliated
**7** stand-alone

**LEAGUE START/END**
March-October
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 1 Teams relegated: 1

**TECHNOLOGY USED IN THE LEAGUE**

VAR

### SPORTING

**-** matches played
**67%** club academies

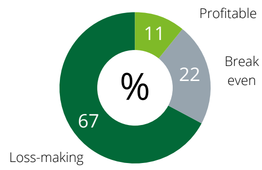
**HEAD COACHES**
Female 0% — Male 100%

### FINANCIAL

**78%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
**527** Average
**11,636** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 82% — Amateur 18%

**42%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 4
**SPONSORS** 8

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, including the men's top-tier league.

# PORTUGAL

## LIGA BPI

### GENERAL

**TEAMS IN LEAGUE**
**6** affiliated
**6** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? No

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 1
Teams relegated: 1

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**136** matches played

**100%** club academies

**HEAD COACHES**

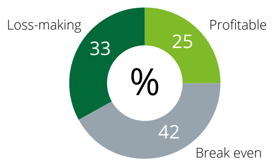
| Female | Male |
|---|---|
| 17% | 83% |

### FINANCIAL

**0%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**222** Average

**14,221** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 61% | 39% |

**68%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 2

**SPONSORS** 3

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# RUSSIA

## 2023 RUSSIAN WOMEN'S FOOTBALL CHAMPIONSHIP (SUPER LEAGUE)

### GENERAL

**TEAMS IN LEAGUE**
**9** affiliated
**3** stand-alone

**LEAGUE START/END**
March-November
Mid-season break? No

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**162** matches played

**80%** club academies

**HEAD COACHES**

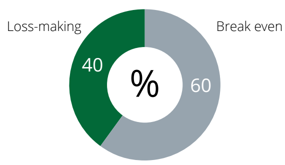
| Female | Male |
|---|---|
| 40% | 60% |

### FINANCIAL

**40%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**208** Average

**1,674** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

| Professional | Amateur |
|---|---|
| 100% | 0% |

**58%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 6

**SPONSORS** 4

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# SOUTH AFRICA
## HOLLYWOODBETS SUPER LEAGUE

### GENERAL

16

**TEAMS IN LEAGUE**
**4** affiliated
**12** stand-alone

**LEAGUE START/END**
February-November
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**240** matches played

**75%** club academies

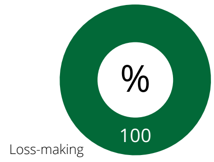
**HEAD COACHES**
Female 38% | Male 62%

### FINANCIAL

**13%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
- Average
- Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 23% | Amateur 77%

**36%** Football as main source of income

### GOVERNANCE

**FTE STAFF** -

**SPONSORS** 1

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively with other competitions, excluding the men's top-tier league.

# SPAIN
## PRIMERA DIVISIÓN DE FÚTBOL FEMENINO

### GENERAL

16

**TEAMS IN LEAGUE**
**11** affiliated
**5** stand-alone

**LEAGUE START/END**
September-May
Mid-season break? No

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**240** matches played

**89%** club academies

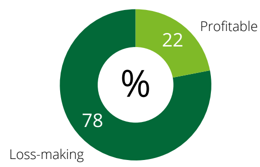
**HEAD COACHES**
Female 22% | Male 78%

### FINANCIAL

**22%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
- Average
- Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 99% | Amateur 1%

**95%** Football as main source of income

### GOVERNANCE

**FTE STAFF** 22

**SPONSORS** 3

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# SWEDEN
## OBOS DAMALLSVENSKAN

### GENERAL

14

**TEAMS IN LEAGUE**
**6** affiliated
**8** stand-alone

**LEAGUE START/END**
March-November
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**182** matches played

**90%** club academies

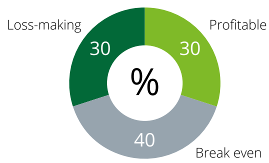
**HEAD COACHES**
Female 20% / Male 80%

### FINANCIAL

**90%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
**826** Average
**8,978** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 76% / Amateur 24%

**63%** Football as main source of income

### GOVERNANCE

**FTE STAFF**
**7**

**SPONSORS**
**9**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# SWITZERLAND
## AXA WOMEN'S SUPER LEAGUE

### GENERAL

10

**TEAMS IN LEAGUE**
**9** affiliated
**1** stand-alone

**LEAGUE START/END**
August-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**116** matches played

**75%** club academies

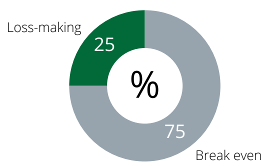
**HEAD COACHES**
Female 38% / Male 62%

### FINANCIAL

**50%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**
**-** Average
**2,600** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional 28% / Amateur 72%

**12%** Football as main source of income

### GOVERNANCE

**FTE STAFF**
**-**

**SPONSORS**
**3**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# TANZANIA

## TANZANIA WOMEN PREMIER LEAGUE

### GENERAL

10

**TEAMS IN LEAGUE**
**5** affiliated
**5** stand-alone

**LEAGUE START/END**
December-May
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 2

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**-** matches played

**50%** club academies

**HEAD COACHES**

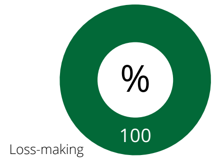
Female — Male
0% — 100%

### FINANCIAL

**67%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-** Average

**-** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**

Professional — Amateur
46% — 54%

**97%** Football as main source of income

### GOVERNANCE

**FTE STAFF**
2

**SPONSORS**
1

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# THAILAND

## THAI WOMEN'S LEAGUE

### GENERAL

10

**TEAMS IN LEAGUE**
**-** affiliated
**-** stand-alone

**LEAGUE START/END**
February-June
Mid-season break? Yes

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 2
Teams relegated: 1

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**122** matches played

**80%** club academies

**HEAD COACHES**

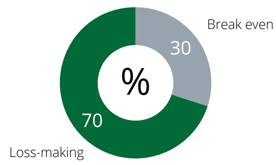
Female — Male
40% — 60%

### FINANCIAL

**0%** of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **Yes**
- receive financial support? **Yes**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**100** Average

**150** Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**

Professional — Amateur
32% — 68%

**7%** Football as main source of income

### GOVERNANCE

**FTE STAFF**
8

**SPONSORS**
3

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# USA

## NATIONAL WOMEN'S SOCCER LEAGUE

### GENERAL

12

**TEAMS IN LEAGUE**
**6** affiliated
**6** stand-alone

**LEAGUE START/END**
February-October
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** No
Does the MA organise the men's league? No

**PROMOTION AND RELEGATION?** No
Teams promoted: -
Teams relegated: -

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**176**
matches played

**67%**
club academies

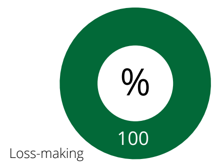
**HEAD COACHES**
Female / Male
33% / 67%

### FINANCIAL

**33%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**7,930**
Average

**32,000**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
Yes

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
100% / 0%

**100%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**44**

**SPONSORS**
**11**

**BROADCASTING RIGHTS NEGOTIATION:** All broadcasting rights are negotiated collectively for the women's league only.

# ZAMBIA

## NATIONAL WOMEN'S SUPER LEAGUE

### GENERAL

18

**TEAMS IN LEAGUE**
**17** affiliated
**1** stand-alone

**LEAGUE START/END**
October-April
Mid-season break? Yes

MA

**DOES THE MA RUN THE LEAGUE?** Yes
Does the MA organise the men's league? Yes

**PROMOTION AND RELEGATION?** Yes
Teams promoted: 4
Teams relegated: 4

**TECHNOLOGY USED IN THE LEAGUE**

### SPORTING

**306**
matches played

**59%**
club academies

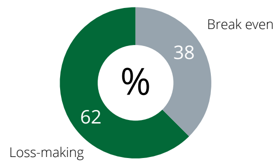
**HEAD COACHES**
Female / Male
33% / 67%

### FINANCIAL

**24%**
of clubs generate income from player transfers.

**DID THE LEAGUE:**
- provide financial support to clubs? **No**
- receive financial support? **No**

**CLUB RESULT:**




### FAN ENGAGEMENT

**ATTENDANCE**

**-**
Average

**-**
Highest

**LEAGUE BROADCAST INTERNATIONALLY?**
No

### PLAYERS

**FIRST-TEAM PLAYERS**
Professional / Amateur
44% / 56%

**73%**
Football as main source of income

### GOVERNANCE

**FTE STAFF**
**2**

**SPONSORS**
**0**

**BROADCASTING RIGHTS NEGOTIATION:** n/a – the league does not generate any revenue from the sale of broadcasting rights.

# GLOSSARY OF TERMS

## DEFINITIONS

**Administrative staff:** any member of non-technical and multidisciplinary staff (e.g. marketing, media or finance), except players.

**Affiliated club:** a club that is part of a wider football club that includes a men's team.

**Amateur player:** any player who is not a professional player.

**Bundling:** the aggregating of broadcasting or commercial rights into one package (e.g. the selling of broadcasting rights for a women's league in the same package as broadcasting rights for a men's league).

**Club revenue:** the total operating revenue of a specific club.

**Club licensing:** a system that uses principles-based criteria and sets minimum standards that clubs must satisfy in order to be licensed and, consequently, be able to participate in a given competition.

**Domestic player:** a player who has trained at the club or trained at a club within the country of the league for a particular period of time prior to a certain age, usually as defined in the relevant league's regulations.

**Financial year:** the financial year ending in the club's/league's 2020-2021 (or 2021) or 2021-2022 (or 2022) season.

**First-team player:** a player registered to participate in the domestic league matches of a club.

**League revenue:** the total operating revenue of a specific league.

**Operating revenue:** revenue generated by the club or league excluding profit or loss on player sales, any sources of funding (such as government, MAs or owners) and any other revenue streams which are not generated through the normal course of business.

**Operating costs:** all costs incurred by the club or league excluding any costs not related to the operations of the club or league.

**Pay TV:** TV channels that require a paid subscription to access.

**Player wages:** the gross annual wage paid by a club to a player over a 12-month period. Note that if a player is contracted for less than 12 months, the wage over this period has been assumed to be the 12-month wage; the value has not been adjusted to reflect the shorter period.

**Professional player:** a player who has a written employment contract with a club and is paid more for her footballing activity than the expenses she effectively incurs for her footballing activity.

**Regular stadium:** the stadium where a club plays most of its home league matches.

**Remittance fees:** additional financial payments owed by the clubs to the league which can be related to various operational and administrative costs; they can include fees related to player transfers, league operations, marketing or other financial obligations.

**Social media follower:** a person who has subscribed to receive updates from a specific user on a social media platform.

**Subsidy (clubs):** government, local municipality, university, league, member association, FIFA and confederation grants, donations, owner funding or funding from men's department/club.

**Subsidy (leagues):** government, member association, FIFA and confederation grants, donations, owner funding, funding from men's department, other.

**Stand-alone:** a club that is not part of a wider football club.

**Technical and multidisciplinary team staff:** any member of on-pitch staff (e.g. coaches, physiotherapists and doctors), except players.

## ABBREVIATIONS

| | |
|---|---|
| **AFC** | Asian Football Confederation |
| **CAF** | Confederation of African Football |
| **CBA** | Collective bargaining agreement |
| **Concacaf** | Confederation of North, Central America and Caribbean Association Football |
| **CONMEBOL** | South American Football Confederation |
| **FC** | Football club |
| **FIFA** | Fédération Internationale de Football Association |
| **FTA** | Free-to-air |
| **FTE** | Full-time equivalent |
| **GLT** | Goal-line technology |
| **MA** | Member association |
| **OFC** | Oceania Football Confederation |
| **OTT** | Over-the-top |
| **UEFA** | Union of European Football Associations |
| **USD** | United States dollar |
| **VAR** | Video assistant referee |

# BASIS OF PREPARATION

**Some of the matters discussed in this report are technical by nature. The intended recipients of the report (clubs, leagues, member associations and other stakeholders in the football and wider sports industry) are familiar with the issues, facts and other matters addressed, and the report was written with that in mind.**

**This report has been prepared with the assistance of Deloitte LLP.**

**Sources of information**

- Surveys were sent to 35 leagues and 360 clubs in English, Chinese (Mandarin), French, German or Spanish. A total of 34 leagues and 316 clubs responded. All 30 leagues that participated in the second edition of the report were invited to participate in this version. The methodology by which these 30 leagues were selected can be found in the previous version of the report. We are pleased to note that all of these leagues opted to participate and are included within this version of the report. They were joined by the top-tier leagues (who contributed to the first benchmarking report), as well as the new additions of Morocco, Tanzania and Zambia.

- Consultations were held with key stakeholders across women's football between March 2023 and July 2023, including:

  - the Dutch Football Association (the KNVB);

  - the Japanese Football Association; and

  - the FIFA and FIFPRO joint research project on multiple jobholding (MJH).

- Some data was also gathered from public sources.

**Data quality and comparability**

- The survey gathered the following categories of information: 1) general; 2) sporting; 3) governance; 4) financial landscape; 5) fan engagement; 6) players; and 7) other.

- A data validation exercise was undertaken to identify, where possible, errors and anomalous survey results. In some instances, when these were identified, they were then confirmed with the relevant league (if it pertained to its data or clubs within its league, whereby data was aggregated). Otherwise, data points were removed from the analysis entirely, or manually amended, for example where figures were deemed to have been entered incorrectly (e.g. decimal points entered in the wrong place or sliding errors, if financial data was deemed to have been entered in the wrong currency).

- Legal entities within the global women's football ecosystem are not consistent in the way they record and classify financial transactions and other data points. It is common for the operations and financial performance of women's football teams to be consolidated within the structure of a larger club, making it difficult to measure their financial performance independently from other teams (typically a men's team) in the structure. This is especially prevalent in the case of commercial agreements covering both teams. Unless clearly not pertaining to the women's team only, we have used the financial information provided by clubs, including the split between certain operating revenue and cost categories, and presumed it has been reported correctly.

- Due to the ongoing development of women's football and the early developmental stage it is currently at in some regions, financial reporting can be limited, reducing the availability and accuracy of data. Financial data and the value of commercial and broadcasting agreements in respect of women's football are rarely publicised, limiting the verifiability of the responses provided.

- Any data points that were clearly erroneous were removed from the data set and this report.

- In the 2019-2020 (or 2020) and 2020-2021 (or 2021) seasons, some factors were significantly impacted by COVID-19 (e.g. revenue, attendances, etc.), and this should therefore be considered when reading any analysis relating to these seasons in the report.

- Throughout the report, the term "leagues" refers to the top division in each country. Where data was provided for multiple leagues in a country, it was either removed or adjusted when it differed from the known, publicly available information.

- Social media information, such as the number of followers, was provided at a point in time when the relevant club or league completed the survey (between January and March 2023).

- Verification work or an audit of the financial information contained in the financial statements or other sources in respect of any organisation was not performed for the purpose of this report.

**Terminology and approach**

- Throughout the report, when reference is made to a percentage of clubs, it refers to the percentage of clubs that answered a specific question, as opposed to a percentage of all clubs that were invited to complete the survey. Similarly, when referencing a percentage of leagues it refers to the percentage of leagues that answered that specific question, as opposed to a percentage of all 34 leagues.

- Data is only shown for clubs as part of a league if over half of the clubs in the league answered. For any instances in which fewer than half of the clubs in a league responded, the data has been excluded. Likewise, for the league snapshot data, data points have only been included if at least half of the clubs in the league answered a specific question.

- Whilst some data from clubs has therefore been removed when comparing one league to another (i.e. where fewer than half the clubs in a league responded), the data for those clubs has been included in the comparison and analysis of all clubs (e.g. average operating revenue and average player salary).

- Where this report refers to an average, it refers to the mean value, calculated as the sum of all values divided by their total number. This report also refers to the median (middle value in the data set) to provide additional context with regard to the average. This is because, in some cases, there are a minority of clubs or leagues with significantly higher results than others and thus skew the average value.

- The data for the 2021-2022 (or 2022) season has been used for the number of matches and teams per league in the report, except for the league snapshots, in which the most up-to-date data is provided (2022-2023 or 2023 season).

- The majority of data in this report relates to the 2021-2022 (or 2022) season. Where this is not the case, it is clearly stated.

- The majority of data in this report is sourced from the survey answers that were provided by the leagues and their member clubs. As such, the answers to some questions may have been interpreted differently.

- For clubs, when financial data comparisons have been made to previous years, it is a comparison of the total pool of clubs that responded for the compilation of this report and those that provided information for the second edition of this report, rather than on a like-by-like basis. When making financial comparisons year-on-year for leagues (which are much fewer in number), a consistent pool of leagues has been analysed. This is again to aid comparability, by removing those leagues whose financials significant influence the averages year-on-year, when they may have provided information for only the current edition or only the previous edition of the report.

- Written analysis on clubs has been sourced from survey answers provided by member clubs. In the league snapshots, some data is based on league responses in respect of their member clubs and hence there may be discrepancies in data, as not all clubs responded to the survey.

**Photographs**

- The photographs published in this report have been sourced from Getty Images.

**Exchange rates**

- For the purpose of comparison, financial data has been converted into US dollars using the average exchange rate for the period from 1 January to December (when referring to the 2020-2021 or 2021 season) and from 1 January to 31 December 2022 (when referring to the 2021-2022 or 2022 season).

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