



IDEAS | PEOPLE | TRUST

THE ANNUAL
SURVEY OF FOOTBALL CLUB
FINANCE DIRECTORS 2022

FOOTBALL FINANCE 2.0

WILL WE LOOK BACK ON
2022 AS A PIVOTAL YEAR
FOR THE DIRECTION OF
THE SPORT?

THE DATA

THE DATA

FINANCING THE CLUB

1. WHAT DIVISION WAS YOUR CLUB IN FOR THE 2020/21 SEASON?

Men's 1st team:		
English Premier League		7
English Football League Championship		11
English Football League 1		7
English Football League 2		5
Women's team:		
FA Women's Championship		3
FA Women's Super League		6

2. HOW WOULD YOU RATE YOUR CLUB'S CURRENT FINANCIAL POSITION?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Very healthy	37%	71%	18%	33%
Could be better but not bad	33%	29%	27%	42%
In need of attention	30%	0%	55%	25%
A cause for grave concern / on the verge of administration	0%	0%	0%	0%
Base: 30	100%	100%	100%	100%

3. IS YOUR CLUB DEPENDENT ON THE PRINCIPAL SHAREHOLDER(S) TO FINANCE ANNUAL REVENUE SHORTFALLS OR OPERATING LOSSES?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	70%	43%	100%	58%
No	30%	57%	0%	42%
Base: 30	100%	100%	100%	100%

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FINANCING THE CLUB

4a. HAS YOUR CLUB USED FUNDING FROM A SECONDARY SOURCE (I.E. NOT MAIN BANKERS)? (NB: EXCLUDING COVID-19 GOVERNMENT SUPPORT SCHEMES)

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Advance on Media/Central distributions	7%	14%	9%	0%
Advance season tickets - one year	0%	0%	0%	0%
Advance season tickets - two years	0%	0%	0%	0%
Bonds	7%	0%	9%	8%
Crowd funding	3%	0%	0%	8%
Player transfer fee receivables	30%	57%	27%	17%
Other receivables	3%	0%	0%	8%

4b. DID YOUR CLUB TAKE ADVANTAGE OF CENTRAL LEAGUE LOANS AND THEREFORE HAS COMMENCED REPAYMENT OF THESE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	43%	14%	55%	50%
No	57%	86%	45%	50%
Base: 30	100%	100%	100%	100%

4c. IF APPLICABLE, HOW WOULD YOU DESCRIBE THE IMPACT OF THESE REPAYMENTS ON THE CLUB'S OPERATIONS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Easily manageable	50%	100%	14%	83%
Somewhat restrictive	43%	0%	71%	17%
Difficult and impacting on the club's ability to compete	7%	0%	14%	0%
The cause of ongoing liquidity concerns	0%	0%	0%	0%
Base: 14	100%	100%	100%	100%

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FINANCING THE CLUB

5. WHAT ARE YOUR KEY STRATEGIES OTHER THAN PROMOTION AND AVOIDING RELEGATION, FOR DEVELOPMENT / GROWTH IN ORDER TO FURTHER STRENGTHEN THE CLUB?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Qualifying for European cup Competitions	10%	43%	0%	0%
Obtaining additional principal shareholder investment	27%	14%	27%	33%
Improving fan engagement (e.g. digital and social media)	77%	43%	82%	92%
Monetising data sets and exploring media rights (e.g. streaming Club generated content)	30%	29%	27%	33%
Growing the Club's domestic fan base	57%	14%	55%	83%
Growing the Club's international fan base	23%	57%	18%	8%
Diversification into other leisure activities (e.g. hotels, restaurants & bars, travel & tourism, retail)	17%	0%	27%	17%
Further investment into women's football	13%	29%	9%	8%
Development of academy facilities	53%	57%	55%	50%
Other real estate development / investment / Stadium expansion	50%	71%	45%	42%

Base: 30

THE DATA

DEBT AND INVESTMENT TRENDS

6a. ARE YOU CONSIDERING ANY OF THE FOLLOWING AREAS OF NON-PLAYER CAPITAL SPEND IN THE NEXT 12/18 MONTHS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Investment into other sports (e.g. eGaming)	10%	29%	9%	0%
Academy development/expansion	60%	29%	82%	58%
Commercial real estate development	17%	14%	18%	17%
Hotel/restaurant/other commercial property development	10%	0%	9%	17%
Investment in other commercial ventures (e.g. hotels, etc.)	13%	0%	9%	25%
Non-essential non-player capital spend is on hold due to the current circumstances	3%	0%	0%	8%
Residential real estate investment/development	13%	14%	9%	17%
Stadium expansion	30%	57%	18%	25%
Strategic alliances with overseas Clubs	7%	14%	0%	8%
Strategic tie-ins with clubs from other sports (e.g. American Football, Rugby, Basketball, eSports)	0%	0%	0%	0%
None of the above	13%	14%	9%	17%

IF 'NONE OF THE ABOVE' PLEASE SPECIFY

FLC	None of the above (please specify)
EPL	None of these, nor anything else
FL1	Keeping costs low
FL2	None

6b. WHAT IS THE PROJECTED LEVEL OF YOUR NON-PLAYER CAPITAL SPEND DURING THE NEXT TWO YEARS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
< £2.5m	40%	14%	36%	58%
£2.5m-£10m	30%	14%	36%	33%
£10m-£25m	20%	29%	27%	8%
£25m-£50m	0%	0%	0%	0%
£50m-£100m	0%	0%	0%	0%
>£100m	10%	43%	0%	0%
Base: 30	100%	100%	100%	100%

THE DATA

DEBT AND INVESTMENT TRENDS

6c. HOW WILL THIS BE FUNDED?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Cash	50%	71%	18%	67%
Shareholder investment (debt or equity)	63%	71%	73%	50%
Third party debt	27%	43%	18%	25%
Other	10%	0%	18%	8%

IF 'OTHER' PLEASE SPECIFY

FLC	Partly from retail bond
FLC	Support from local authority
FL2	Football foundation grant

6d. DO YOU CURRENTLY REQUIRE FURTHER EXTERNAL DEBT FUNDING OR DO YOU ENVISAGE REQUIRING THIS IN THE NEAR FUTURE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Currently require	24%	43%	20%	17%
Will require	21%	14%	20%	25%
No current or planned requirement	55%	43%	60%	58%
Base: 29	100%	100%	100%	100%

THE DATA

REVENUE AND PROFITABILITY

7. DO YOU EXPECT TO MAKE A PROFIT BEFORE PLAYER TRADING AND AMORTISATION IN YOUR 2021/22 ACCOUNTING PERIOD?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	27%	43%	18%	25%
No	73%	57%	82%	75%
Base: 30	100%	100%	100%	100%

8. DO YOU EXPECT TO MAKE A PROFIT AFTER PLAYER TRADING AND AMORTISATION IN YOUR 2021/22 ACCOUNTING PERIOD?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	37%	86%	9%	33%
No	53%	0%	91%	50%
Don't know	10%	14%	0%	17%
Base: 30	100%	100%	100%	100%

9a. HOW ARE YOU PLANNING TO ADJUST THE PRICE OF SEASON TICKETS AND INDIVIDUAL MATCH DAY TICKETS FOR THE FORTHCOMING SEASON?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increase by >10%	3%	0%	0%	8%
Increase by 5-10%	40%	43%	27%	50%
Increase by <5%	17%	29%	18%	8%
No change	33%	14%	55%	25%
Decrease by <5%	3%	14%	0%	0%
Decrease by >5%	3%	0%	0%	8%
Base: 30	100%	100%	100%	100%

THE DATA

REVENUE AND PROFITABILITY

9b. WHAT IS THE PRINCIPAL REASON FOR THE ABOVE?

FLC

"Help fans with pressure of cost of living by freezing prices as a goodwill gesture - and to grow the value of seasonal products versus match tickets (which will increase)."

FLC

"Need to increase to cover rising costs, but at a far lower level than the current increase in cost of living to retain fan support."

FL1&2

"We were unaware of how much expenditure was going to increase going from VNL (Vanarama National League) to FL2 so we have to close the gap."

EPL

"Because we are stupid..."

FL1&2

"Inflation - best time to pass on price increases."

FLC

"Has not increased for 7 years and to offset cost increases."

FLC

"No change - economic environment and challenges faced by fan base."

FLC

"Relegation in previous season makes it very difficult to put up prices."

FL1&2

"To bring us in line with other league two clubs."

FLC

"We believe that fans already pay a lot and we value their loyalty, especially given the cost of living increases society is experiencing."

FL1&2

"We haven't increased match day ticket prices for 7+ years so felt it was needed to compete. We had been lowest in our league."



THE DATA

REVENUE AND PROFITABILITY

9b. WHAT IS THE PRINCIPAL REASON FOR THE ABOVE? (CONT.)

FL1&2

"Identified that underpriced historically."

FL1&2

"To increase the take up of season tickets and increase average attendance numbers."

FL1&2

"To generate additional revenue to support the business. Prices have been held for the last 2 years."

FLC

"Long term agreement with our principal sponsors over maintaining season ticket pricing levels."

EPL

"Benchmarking with other clubs."

FL1&2

"Increased overhead costs."

FL1&2

"Club now profitable so giving some back to supporters who have supported during covid but also to cushion relegation and try and retain fans."

FLC

"Current financial constraints of fan base, retention of fans prioritised over incremental increases."

FL1&2

"Cost of living."

EPL

"Revenue growth."

FL1&2

"No increase for a few years so we believe it is fair to make an increase at this stage, the decision was made a couple of years ago to apply an increase this coming season."



THE DATA

CLUB OPERATIONS

10. ARE YOUR REVENUES FROM KEY COMMERCIAL CONTRACTS, SUCH AS SPONSORSHIP:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increased	43%	71%	18%	50%
Largely unchanged	53%	29%	73%	50%
Falling	3%	0%	9%	0%
Base: 30	100%	100%	100%	100%

11a. DO YOU THINK SUITABLE SPONSORS AND OTHER COMMERCIAL PARTNERS ARE:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Becoming easier to find	20%	43%	9%	17%
Becoming harder to find	40%	29%	55%	33%
No real change	40%	29%	36%	50%
Base: 30	100%	100%	100%	100%

11b. DO YOU AGREE WITH THE PROHIBITION OF GAMBLING SPONSORS ON THE FRONT OF FOOTBALL SHIRTS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	53%	43%	36%	75%
No	47%	57%	64%	25%
Base: 30	100%	100%	100%	100%

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CLUB OPERATIONS

11c. WHAT SORT OF SPONSORS DO YOU EXPECT TO REPLACE GAMBLING SPONSORS?

FLC

"Sponsors who are from more ethical industries, albeit lower paying than gambling sponsors. Should sponsorship remain the same then the replacement for gambling sponsors will come from growing and unregulated industries, such as cryptocurrency."

FL1&2

"Club had hands burnt by Sun Bets incident in FA Cup run 2017- BoD banned all gambling adverts in ground, programmes & websites unless contractually required by League sponsorship."

EPL

"Unknown."

FL1&2

"Crypto / NFT."

FLC

"Crypto / property developers."

FLC

"No specific sectors come to mind - likely to concentrate on our local sponsorship base."

FLC

"Don't know to be honest at the lower end of the pyramid. PL / top Championship Clubs will have more opportunities from national / international brands. L1 / L2 may be more reliant on local sponsors at reduced fees."

FL1&2

"Don't really know, we have always been against gambling sponsors and have never entertained them and therefore it is not an issue for us to find replacement sponsors."

FL1&2

"We do not have any gambling sponsorship."

FLC

"Gaming, crypto currency."

FL1&2

"Do not have gambling sponsors."

FL1&2

"Energy, transport, broadcast."

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CLUB OPERATIONS

12. WHAT ARE YOUR BIGGEST CONCERNS FOR YOUR CLUB OVER THE NEXT 12 MONTHS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Relegation	46%	50%	40%	50%
Ability to attract / retain sponsorship	36%	33%	50%	25%
Ability to raise new capital	25%	33%	10%	33%
Compliance with financial fair play regulations	14%	17%	20%	8%
Flexibility/inflexibility of players' salaries	50%	67%	50%	42%
Impact on attendances due to the current economic environment	64%	17%	60%	92%
Liquidation	4%	0%	0%	8%
Potential fall in our reimbursement of TV income	7%	17%	0%	8%
Potential loss of our reduction in transfer fee income	25%	0%	50%	17%
Season ticket pricing	0%	0%	0%	0%
Tax issues	0%	0%	0%	0%
IF 'OTHER' PLEASE SPECIFY				
FL1				Cost of utilities

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CLUB OPERATIONS

13a. DO YOU USE THE WAGES TO TURNOVER RATIO AS A KEY PERFORMANCE INDICATOR OF THE CLUB'S FINANCIAL HEALTH?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	53%	86%	36%	50%
No	47%	14%	64%	50%
Base: 30	100%	100%	100%	100%

13b. IF YES, WHICH RANGE IS YOUR TARGET IN?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
< 50%	3%	0%	0%	8%
51% - 55%	13%	14%	0%	25%
56% - 60%	7%	14%	0%	8%
61% - 65%	7%	0%	9%	8%
66% - 75%	20%	57%	18%	0%
>75%	3%	0%	9%	0%
Did not specify	47%	14%	64%	50%
Base: 30	100%	100%	100%	100%

TABLE BELOW EXCLUDES THOSE WHO ANSWERED "NO" IN **13a.**

%	ALL LEAGUES	EPL	FLC	FL1&FL2
< 50%	6%	0%	0%	17%
51% - 55%	25%	17%	0%	50%
56% - 60%	13%	17%	0%	17%
61% - 65%	13%	0%	25%	17%
66% - 75%	38%	67%	50%	0%
>75%	6%	0%	25%	0%
Base: 16	100%	100%	100%	100%

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CLUB OPERATIONS

14a. WHAT WAGES TO TURNOVER RATIO DO YOU CURRENTLY OPERATE IN?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
< 65%	40%	43%	9%	67%
66% - 70%	13%	0%	18%	17%
71% - 75%	10%	29%	9%	0%
76% - 80%	0%	0%	0%	0%
81% - 85%	10%	0%	9%	17%
86% - 90%	0%	0%	0%	0%
91% - 95%	10%	29%	9%	0%
96% - 100%	0%	0%	0%	0%
101% - 105%	0%	0%	0%	0%
106% - 110%	0%	0%	0%	0%
>110%	17%	0%	45%	0%
Base: 30	100%	100%	100%	100%

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CLUB OPERATIONS

14b. DO YOU BELIEVE THE PLAYER WAGES CAN INCREASE MUCH MORE?

FLC

"No - we need to look at income redistribution - and get the PL to think about the environment rather than their usual selfish and destructive arrogance."

FLC

"Not unless there are noticeable changes to income/cash received."

FL1&2

"Personally would like to see them reduce but BoD want to keep us competitive so will probably increase them despite whatever I say."

FLC; FL1&2

"No."

FL1&2

"They always increase!"

FLC

"No, due to combination of funding issues and P&S regulations."

FLC

"There seems to be no end to the upward pressure."

FL1&2

"Yes assuming the chairman is willing to invest to compete in the League we are in."

FLC

"We do not use this as a measure so I do not have this data to hand. Your survey won't allow me to skip this so I guessed."

FLC

"Yes - If financial redistribution from the PL happens without strong regulation and enforcement to prevent new funding being passed through to players. Also increasing pressure from lower in the pyramid. We often hear that non-league teams are paying higher wages than L1 / L2 teams. We would expect that this would drive player inflation if allow to continue."



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CLUB OPERATIONS

14b. DO YOU BELIEVE THE PLAYER WAGES CAN INCREASE MUCH MORE? (CONT.)

EPL

"New UEFA rules should slow this down."

FL1&2

"No, cash won't allow."

FL1&2

"Yes."

FL1&2

"Not without a significant restructure of the distribution of funds from national commercial agreements."

FL1&2

"It is difficult to keep up with the continued pressure of certain owners pumping money into clubs which in turn finds its way into playing budgets, I don't think in the lower leagues there is particularly great pressures on wages increases, the pressure comes from greater budgets meaning bigger squads or a greater quantity of higher paid (better quality) players in a squad due to the ability of certain owners to pump more money in the team."

FL1&2

"Yes, there is much more pressure on League 2 clubs to match the national league wages - they have no salary cap though so their wages are over taking ours."

FLC

"Player wages historically have generally been driven by increases in TV revenue in the PL so if these fees continue to rise then it seems likely that player wages will also rise. The challenge in the Championship is that our revenues remain static despite the PL increases."

FL1&2

"Hopefully not - but lots of new investors in our league."

EPL

"Yes in the short term."

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CLUB OPERATIONS

15. DO YOU EXPECT TO COMPLY WITH CURRENT FINANCIAL FAIR PLAY / PROFITABILITY AND SUSTAINABILITY RULES FOR THE PERIOD 2021/22?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	77%	57%	82%	83%
Yes, but has required net positive income from player trading	17%	43%	9%	8%
Yes, but has required/will require significant one-off non-player trading transactions	7%	0%	9%	8%
Base: 30	100%	100%	100%	100%

16. DO YOU BELIEVE THAT THE CURRENT FINANCIAL FAIR PLAY REGULATIONS ARE MEETING THEIR PRINCIPAL OBJECTIVE OF PROMOTING SUSTAINABILITY?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	3%	0%	9%	0%
Yes, if enforced appropriately	37%	29%	27%	50%
No, but with some adjustments will do	27%	43%	18%	25%
No, a new financial control structure is required	27%	14%	36%	25%
Regulation is not necessary	7%	14%	9%	0%
Base: 30	100%	100%	100%	100%

17a. DO YOU FEEL THAT FINANCIAL FAIR PLAY SANCTIONS HAVE BEEN APPROPRIATELY ENFORCED?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	33%	29%	55%	17%
No, they are enforced too strongly	3%	0%	9%	0%
No, they are not enforced strongly enough	43%	43%	18%	67%
No, enforcement powers do not allow the league to ensure consistency within the spirit of the regulations	20%	29%	18%	17%
Base: 30	100%	100%	100%	100%

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CLUB OPERATIONS

17b. IF NO, PLEASE ELABORATE ON YOUR ANSWER ABOVE

FLC

"Stadium sales under EFL rules was a joke, and new EFL proposals are in at a time when P&S is finally starting to work - surely they can stop tinkering!"

FL1&2

"Not enough consistency in application, too easy to 'bend'/manipulate and no accountability."

FLC

"Due to lack of transparency, it is difficult to elaborate. But issues such as delays and registration of players during embargo have impacted the view that regulations are being enforced consistently."

EPL

"Big clubs can get around them usually."

FLC

"With P&S the lack of real time monitoring/enforcement is a real issue. Clubs can be in breach of the rules for a significant period and gain a sporting advantage for large parts of a season before the EFL is able to act. A switch to real time reporting is needed to allow confidence in the regulations."

FLC

"Little account/credit appears to be given to date to the general trend in a breaching club's losses and whether they have addressed historical issues that have caused the breach."



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CLUB OPERATIONS

17b. IF NO, PLEASE ELABORATE ON YOUR ANSWER ABOVE (CONT.)

FL1&2

"I am not aware of specific situations but from what you read in the press teams appear to be breaking the rules and are either not sanctioned or the investigation takes so long clubs are not sanctioned in the season the problem occurs so other teams are unfairly affected by the leagues lack of action - I think of Wycombe in particular."

FL1&2

"The sanctions are not effectively acting as a deterrent to stop clubs overspending."

EPL

"In season sanctions required but difficult to achieve."

FL1&2

"There are many clubs breaching rules without sanctions."

EPL

"In season sanctions are essential in my view."



18. IN THE ABSENCE OF FINANCIAL FAIR PLAY REGULATIONS, WOULD YOUR OWNER INVEST MORE MONEY IN ORDER TO REALISE THE CLUB'S AMBITIONS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes, to a significant degree	7%	0%	9%	8%
Yes, to some extent	33%	43%	36%	25%
No, the amount we are permitted to invest is sufficient	37%	57%	45%	17%
No, there is no more to invest	23%	0%	9%	50%
Base: 30	100%	100%	100%	100%

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CLUB OPERATIONS

19. DO YOU AGREE THAT FOOTBALL CLUB FINANCES SHOULD BE SUBJECT TO ADDITIONAL SCRUTINY?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	73%	43%	73%	92%
No	27%	57%	27%	8%
Base: 30	100%	100%	100%	100%

20. DO YOU BELIEVE THAT ONE OR MORE OF THE FOLLOWING MEASURES WOULD IMPROVE THE FINANCIAL SUSTAINABILITY OF FOOTBALL CLUBS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Establishment of an independent industry regulator to monitor finances	47%	14%	45%	67%
Salary cap	60%	29%	64%	75%
More frequent disclosure of accounts and/or trading statements	13%	14%	9%	17%
More timely disclosure of audited accounts	10%	29%	0%	8%
An approved list of football club auditors	10%	29%	9%	0%
An independent review panel for football clubs accounts	27%	29%	27%	25%
None of the above	27%	57%	18%	17%

NONE OF THE ABOVE:	RESPONDENT
Manchester City	English Premier League
Reading FC	English Football League Championship
Brighton and Hove Albion FC	English Premier League
West Ham United	English Premier League
Aston Villa	English Premier League
Sheffield United	English Football League Championship
Carlisle United FC	English Football League 2
Portsmouth FC	English Football League 1

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CLUB OPERATIONS

21. IF NOT MENTIONED ABOVE, WHAT MEASURES DO YOU THINK SHOULD BE INTRODUCED THAT WOULD IMPROVE THE FINANCIAL SUSTAINABILITY OF FOOTBALL CLUBS?

FL1&2

"EFL need to include non-player expenses into their financial modelling - we will pass the EFL model but they don't look at the other expenditure going out of the club."

FLC

"Redistribution of revenue, revision of parachute income and revised Financial Fair Play rules."

FL1&2

"More funds coming from the Premier League and shared to the lower tiers in the pyramid."

FL1&2

"Real time reporting to restrict new transfers unless supported by owner finance."

EPL

"Definitely not more regulation."

FLC

"Owners should be made to fund expected annual losses in advance of the season starting so that clubs are properly funded for the coming season."

FL1&2

"Clubs should not be allowed to file small business accounts or accounts without detailed P&L's - there should be some standardised reporting that all clubs have to include in their annual accounts."

EPL

"More concession for equity funded clubs."

FLC

"GAP for football recommended throughout the leagues

Qualification for board members (i.e. a member of the board should hold a recognised accounting qualification)

Compulsory training for board members

Engagement with

stakeholders to review the rules on a regular basis

Focus should be on

preventing the breach not discovering it."

FLC

"Real time, in season, reporting and penalties."

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CLUB OPERATIONS

22. WILL YOUR PLAYER WAGES BUDGET INCREASE, DECREASE OR STAY THE SAME IN 2022/23?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increase	39%	57%	11%	50%
Decrease	36%	29%	67%	17%
Stay the same	25%	14%	22%	33%
Base: 28	100%	100%	100%	100%

23. FOR CONTRACTS THAT WILL BE EXPIRING OVER THE SUMMER, DO YOU PLAN TO:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Offer new terms on increased/reduced wage packages	39%	43%	33%	42%
Make more use of one-year extensions on the same terms	18%	0%	11%	33%
Let enough contracts expire to reduce overall squad size	32%	29%	56%	17%
Other	11%	29%	0%	8%
Base: 28	100%	100%	100%	100%

IF 'NONE OF THE ABOVE' PLEASE SPECIFY

EPL	Combination
FL1&2	We were promoted so those with contracts expiring have been released in order to bring in fresh faces, the playing budget is increased due to promotion
EPL	Other

24. IS LIQUIDITY IN THE TRANSFER MARKET:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Improving	13%	29%	9%	8%
Worsening	47%	0%	64%	58%
Unchanged	40%	71%	27%	33%
Base: 30	100%	100%	100%	100%

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CLUB OPERATIONS

25. ARE YOU LIKELY TO INCREASE OR REDUCE YOUR TRANSFER BUDGET FOR 2022/23?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increase	17%	29%	9%	17%
Reduce	30%	29%	36%	25%
No change	53%	43%	55%	58%
Base: 30	100%	100%	100%	100%

26. IN TERMS OF SPEND, DO YOU INTEND TO BE A NET BUYER OR SELLER OF PLAYERS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Net buyer	33%	57%	18%	33%
Net seller	67%	43%	82%	67%
Base: 30	100%	100%	100%	100%

27. HOW DO YOU ANTICIPATE THAT YOUR PLAYER LOANS *IN* WILL CHANGE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increase	17%	14%	27%	8%
Decrease	17%	14%	9%	25%
Stay the same	67%	71%	64%	67%
Base: 30	100%	100%	100%	100%

28. HOW DO YOU ANTICIPATE THAT YOUR PLAYER LOANS *OUT* WILL CHANGE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increase	23%	29%	27%	17%
Decrease	17%	14%	9%	25%
Stay the same	60%	57%	64%	58%
Base: 30	100%	100%	100%	100%

THE DATA

OWNERSHIP

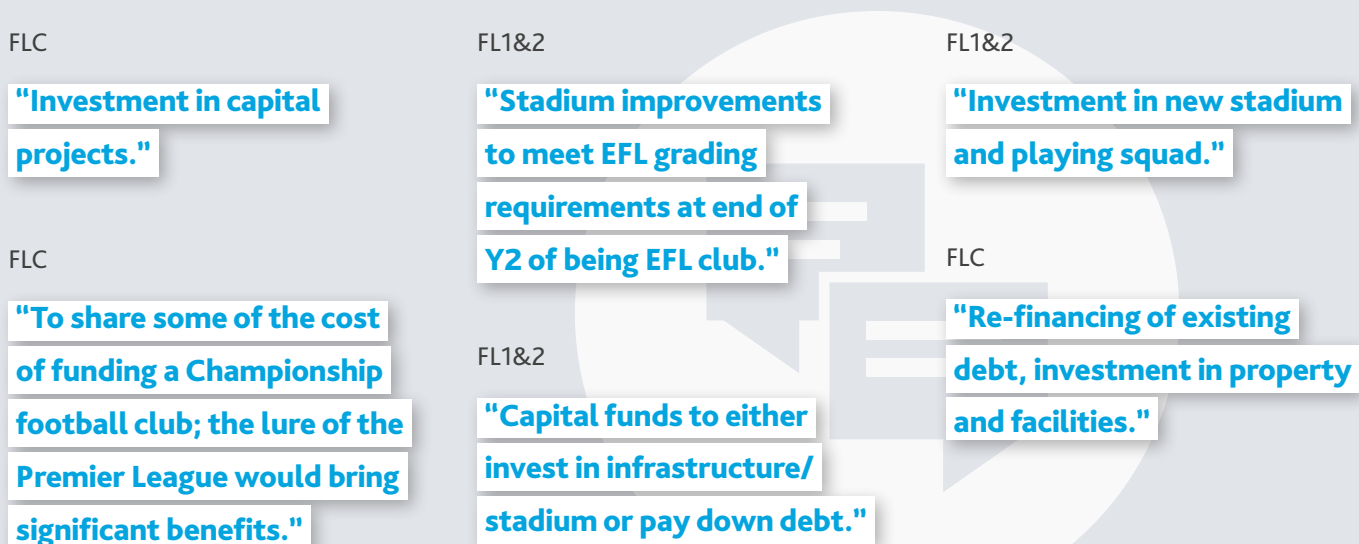
29. ARE THE CURRENT EQUITY OWNERS OF THE CLUB CONSIDERING SELLING A FULL OR MAJORITY STAKE WITHIN THE NEXT 12 – 18 MONTHS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	23%	14%	27%	25%
No	77%	86%	73%	75%
Base: 30	100%	100%	100%	100%

30a. ARE THE CURRENT EQUITY OWNERS OF THE CLUB LOOKING FOR ADDITIONAL INVESTMENT FROM MINORITY INVESTMENTS IN THE CLUB?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	30%	14%	36%	33%
No	70%	86%	64%	67%
Base: 30	100%	100%	100%	100%

30b. IF YES, WHY IS ADDITIONAL INVESTMENT BEING SOUGHT (E.G. INVESTMENT FOR NEW STADIUM, INVESTMENT IN PLAYING SQUAD, INVESTMENT IN ACADEMY, LACK OF LIQUIDITY, RE-FINANCING OF EXISTING DEBT, ENTERING NEW MARKETS FOR COMMERCIAL BENEFIT)?



THE DATA

OWNERSHIP

31a. AS FAR AS YOU ARE AWARE, WITHIN THE LAST 12 MONTHS HAS THE CLUB BEEN SUBJECT TO AN INFORMAL OR FORMAL APPROACH FROM PROSPECTIVE INVESTORS WITH A VIEW TO TAKING A MINORITY OR MAJORITY EQUITY STAKE IN THE CLUB?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
No	47%	43%	36%	58%
Yes – majority stake	7%	0%	9%	8%
Yes – minority stake	20%	29%	18%	17%
Yes – both	17%	29%	9%	17%
Yes - either/not specified	10%	0%	27%	0%
Base: 30	100%	100%	100%	100%

31b. IF YES, HAVE THESE INTERESTED PARTIES BEEN:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Football fans seeking entry into English football	25%	0%	29%	40%
Institutional/Investment portfolio investors	25%	50%	14%	20%
Long term supporters of the club	6%	0%	0%	20%
Other profile building or speculative investors	25%	50%	14%	20%
Other professional sports franchises	0%	0%	0%	0%
Other	19%	0%	43%	0%
Base: 16	100%	100%	100%	100%

IF 'OTHER' PLEASE SPECIFY	
FLC	Other
FLC	Time waters!

THE DATA

OWNERSHIP

31c. IF YES, HAVE THESE INTERESTED PARTIES BEEN:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Domestic investors	19%	0%	14%	40%
Overseas investors:				
US/Americas	50%	75%	71%	0%
European	25%	25%	14%	40%
Middle Eastern	0%	0%	0%	0%
Far Eastern	0%	0%	0%	0%
Other	6%	0%	0%	20%
Base: 16	100%	100%	100%	100%

IF 'OTHER' PLEASE SPECIFY

FL1&2

Domestic, US & KSA

32. AS FAR AS YOU ARE AWARE, WITHIN THE LAST 12 MONTHS, HAS THE CLUB BEEN SUBJECT TO MORE INVESTMENT APPROACHES THAN IN THE PRIOR YEAR?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	27%	57%	36%	0%
No	27%	29%	27%	25%
The same	27%	14%	0%	58%
Unknown	20%	0%	36%	17%
Base: 30	100%	100%	100%	100%

THE DATA

OWNERSHIP

33. ARE THE CLUB'S CURRENT CONTROLLING PARTIES

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Domestic investors	50%	43%	55%	50%
Overseas investors:				
European	7%	0%	0%	17%
Far Eastern	13%	0%	27%	8%
Middle Eastern	7%	0%	0%	17%
US / Americas	10%	14%	9%	8%
Varied (more than one apply)	13%	43%	9%	0%
Base: 30	100%	100%	100%	100%

IF 'VARIED' PLEASE SPECIFY	
FL1&2	UK supporters of the club, Crown Prince from KSA and wealthy sports investors from USA that have minority holdings investment portfolio in MLS, NBA & MLB clubs
FL1&2	Trust of 4,00+ supporters
FLC	US, UK, India, China
EPL	US and Middle Eastern Partnership

THE DATA

CHANGE OWNERSHIP

34a. DO YOU AGREE WITH THE CREATION OF AN INDEPENDENT FOOTBALL REGULATOR THAT GOVERNS ACROSS ALL ENGLISH FOOTBALL LEAGUES?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	63%	14%	64%	92%
No	37%	86%	36%	8%
Base: 30	100%	100%	100%	100%

34b. PLEASE ELABORATE

FLC

"We don't believe a regulator will make things easier for us to operate."

FLC

"Current structure is riven with conflicts of interest and does not work satisfactorily."

FL1&2

"It is difficult to apply one rule to all clubs as they are all so different."

EPL

"It's a terrible idea, driven by the ill-advised ESL shambles, the opportunism of the EFL and the political expedience of the current government."

EPL

"Selected no as I don't think this should be government/civil service appointed."

EPL

"FA should already do this role."



THE DATA

CHANGE OWNERSHIP

34b. PLEASE ELABORATE (CONT.)

FLC

"We cannot govern ourselves - look at the mess in Premiership Rugby - Turkeys will always vote for Christmas."

FL1&2

"Needs to be set-up to ensure that clubs can start to be on a level playing field."

FL1&2

"Applies consistent and independent judgement to all clubs."

FLC

"EFL should be able to self regulate itself with the appropriate regulations introduced."

FLC

"There is no need to punish all of the football clubs, and create significant extra bureaucracy/positions for old boys/cost, as a result of tiny proportion of football clubs entering administration/ ceasing to exist in the past ten years. It's a populist move designed to win votes; it won't improve the footballing landscape. Professional football clubs were denied any form of government bailout during covid (unlike all other sports) so to now describe them as community assets that need to be protected is both cynical and laughable. There are some good recommendations in the report, but a fundamental change isn't required."

THE DATA

CHANGE OWNERSHIP

35. A KEY RECOMMENDATION (RECOMMENDATION 10) IS THAT THE OWNERS AND DIRECTORS TEST IS SPLIT INTO SEPARATE TESTS FOR OWNERS (WHO OWN A MINIMUM OF 25%) AND DIRECTORS (INCLUDING EXECUTIVE MANAGEMENT). DO YOU AGREE WITH THIS APPROACH?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	87%	71%	91%	92%
No	13%	29%	9%	8%
Base: 30	100%	100%	100%	100%

THE DATA

CHANGE OWNERSHIP

36. RECOMMENDATION 11 INCLUDES SUBMISSION OF A BUSINESS PLAN (INCLUDING FINANCIAL FORECASTS) AND EVIDENCING SUFFICIENT FINANCIAL RESOURCES TO MEET THE REQUIREMENTS OF THE BUSINESS PLAN. DO YOU THINK THERE SHOULD BE ANY FURTHER REQUIREMENTS THAT HAVE NOT BEEN SUGGESTED?

FLC; FL1&2; 2 EPL

"No."

FL1&2

"We already are doing this via the FFI submitted in March 2022."

FLC

"No comment."

FL1&2

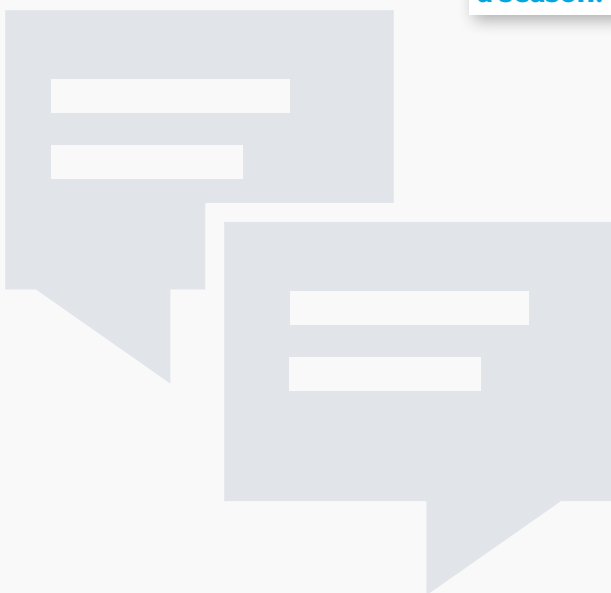
"No, the requirements are sufficient."

FLC

"See above. Owners who choose for their clubs to incur losses should fund these losses in advance of a season."

FL1&2

"We have completed a round of this reporting and received no response or feedback on our submission. If this exercise (which is time consuming) is to be adopted, someone needs to respond, ask questions, query numbers. otherwise it is a useless exercise for clubs."



THE DATA

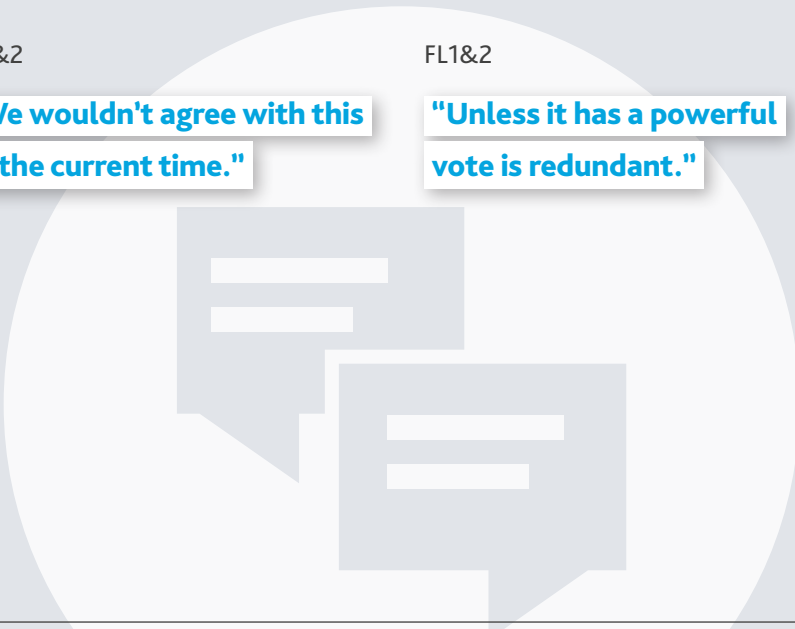
CHANGE OWNERSHIP

37. DO YOU THINK THERE SHOULD BE OWNERSHIP TESTS FOR MINORITY OWNERS >5% BUT LESS THAN 25% AND/OR BOUTIQUE OR NON-HIGH STREET LENDERS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	46%	57%	67%	25%
No	54%	43%	33%	75%
Base: 28	100%	100%	100%	100%

38. WHAT IS YOUR VIEW OF FAN REPRESENTATION ON BOARDS?

<p>FLC</p> <p>"A great idea if mandated correctly."</p>	<p>FL1&2</p> <p>"We already have fan representation on the board - 9 out of our 14 directors are supporters or former players. We have 330 different shareholders - 2 investors, 328 fans & season ticket holders!!"</p>	<p>FLC</p> <p>"Depends on the quality of the fan representation."</p>
<p>FLC</p> <p>"Madness. Leave the running of the game/clubs to the professionals and paid executives."</p>	<p>FL1&2</p> <p>"We wouldn't agree with this at the current time."</p>	<p>FLC</p> <p>"None."</p>
<p>FL1&2</p> <p>"Unless it has a powerful vote is redundant."</p>	<p>FLC</p> <p>"I think that if clubs engage properly with fan groups in a structured and clear way, then that would be better than board fan representation."</p>	



THE DATA

CHANGE OWNERSHIP

38. WHAT IS YOUR VIEW OF FAN REPRESENTATION ON BOARDS? (CONT.)

FL1&2

"It is excellent, we have fan representatives on our board. The right person can have a positive influence and can add a different perspective to issues."

FLC

"Bad idea."

FLC

"It is not something that we are looking to do at present. While fans are hugely important to the football club and sport as a whole, we don't think that fan involvement at that level of a privately owned business is something that works with our business model and confidentiality."

FL1&2

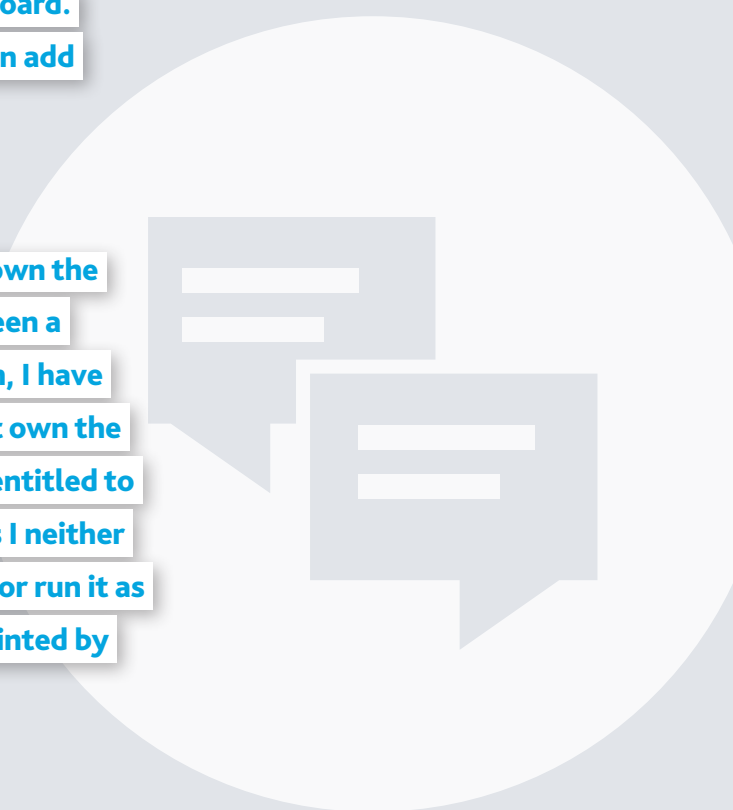
"Disagree with formal position, agree with shadow board."

EPL

"No, they do not own the business. I have been a lifelong fan, I have views, but I do not own the Club, so I am not entitled to sit on the Board as I neither own shares in it, nor run it as an executive appointed by the Board."

FL1&2

"In a non-executive role this could improve clarity of what it takes to run a football club and a business and ultimately lead to better understanding by fans of certain business decisions taken."



THE DATA

CHANGE OWNERSHIP

38. WHAT IS YOUR VIEW OF FAN REPRESENTATION ON BOARDS? (CONT.)

EPL

"Not required if board is 'fit and proper'."

FLC

"In my experience it is not as successful as is desired. It is difficult to find people with the skills required to fulfil the role to the extent that supports governance and also difficult to find someone willing to undertake this. It is a great idea that is not successful in practice. A more formal dialogue between fan groups and better engagement with key representatives expressing their position is more successful."

EPL

"Influence but not control."

FL1&2

"Sounds good but as soon as the fans see the reality of the business - they stop being fans! Football fans and media don't understand football finance."

FL1&2

"We are a fan owned club, the trust owns the club and has majority representation on the board, this has been in place more than 10 years, works well and is sustainable in the lower leagues, we could not compete in the premier league and possibly not in the championship."

THE DATA

CHANGE OWNERSHIP

39a. DO YOU BELIEVE FAN OWNERSHIP TO BE A WORKABLE CONCEPT?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	32%	29%	11%	50%
No	68%	71%	89%	50%
Base: 28	100%	100%	100%	100%

39b. IF NO, WHAT ARE THE KEY REASONS PREVENTING FAN OWNERSHIP FROM BEING WORKABLE?

FLC

"Current business model precludes this at championship and above. wimbledon show that l1 is the maximum potential without investment."

FLC

"If it is limited to golden share items such as kit colours, club name, then OK. If not most decisions are commercially driven with fans interest taken into consideration."

FLC

"Lack of access to capital. It's difficult dealing with a small group of the current owners. including a wide and diverse group of fan representatives would be unworkable."

FLC

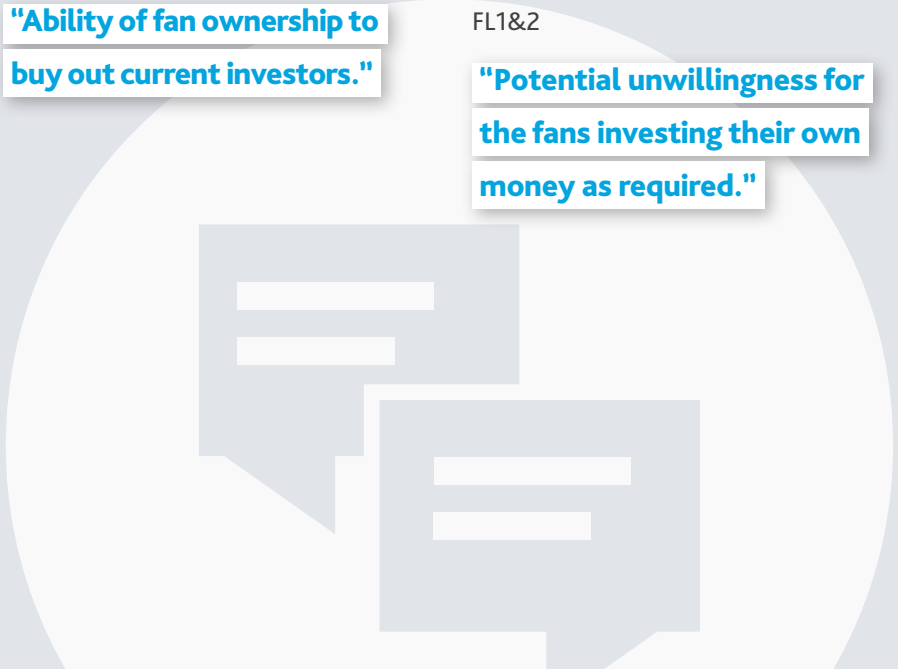
"Competency of the fans elected to be on the board. what controls would be in place to ensure someone suitable and with a knowledge of business is elected to the board? It is very hard to police this."

FLC

"Ability of fan ownership to buy out current investors."

FL1&2

"Potential unwillingness for the fans investing their own money as required."



THE DATA

CHANGE OWNERSHIP

39b. IF NO, WHAT ARE THE KEY REASONS PREVENTING FAN OWNERSHIP FROM BEING WORKABLE? **(CONT.)**

FLC

"The values of the clubs at the top of the game are so much, that it seems unrealistic for fans to own the clubs due to being priced out."

FL1&2

"Fans are fans so will rule their head from heart."

EPL

"The fans are not in a position to know the huge intricacies of running a football club..."

FL1&2

"There is a greater risk that fans would not see the football club as a business and will make decisions purely on what they as fans would like to see their football club do."

FLC

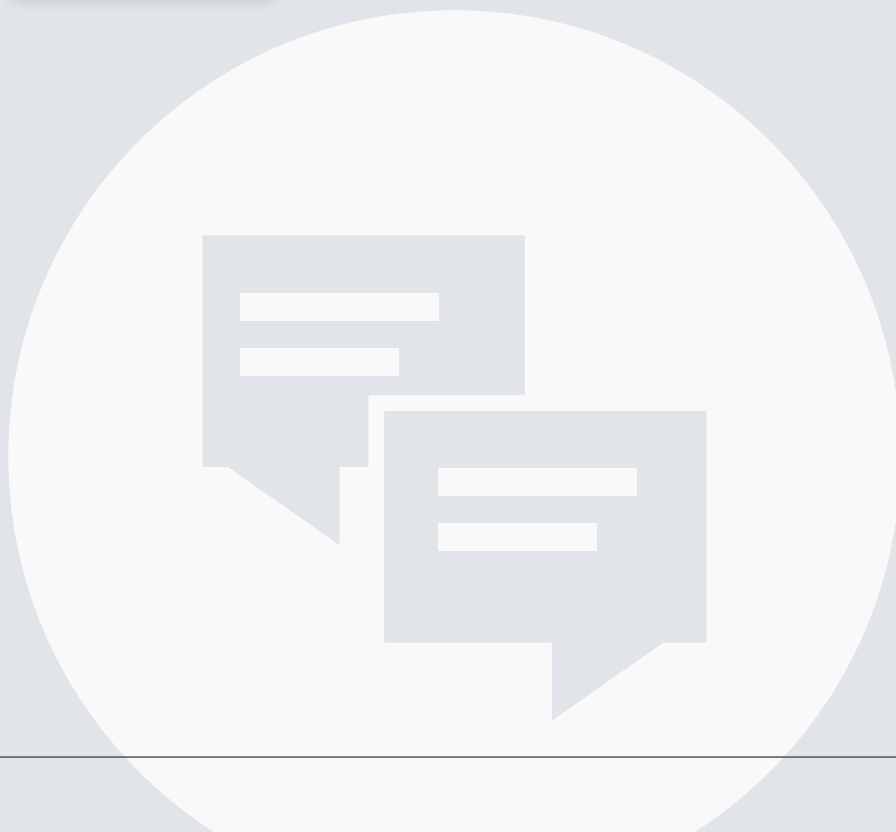
"Difficulty formulating plans and controlling sustainable decision making."

FL1&2

"Fans may not look at the business objectively and make decisions based upon emotion and not good business sense."

FL1&2

"Finances. We would effectively to return to start from zero."



THE DATA

CHANGE OWNERSHIP

39c. DO YOU HAVE ANY COMMENTS REGARDING HOW FAN OWNERSHIP MAY IMPACT THE FUNDING OF FOOTBALL CLUBS?

FLC	FL1&2	EPL
"Anything which reduces the power of the ultimate owner is likely to result in a decrease in attractiveness for new investors/willingness to continue to invest from current owners."	"Will reduce funding sources."	"It cannot be helpful in the long run."
	FLC	FLC
	"It may limit or reduce it."	"It has a place but in very limited circumstances. It works for lower league clubs seeking to re-group after insolvency."
	FLC	
	"Funders may become more reluctant where there is no one identifiable owner."	
FL1&2		FL1&2
"The rogue owners and directors that are there to try to make a quick buck may be dissuaded from buying the club in the first place. Power to the fan ownership."	FLC	"I believe there is a ceiling to how far fan ownership can progress."
	"Difficult to see how finance could be consistently raised as needed to overcome cashflow shortages. Particularly acute on relegation."	
		FL1&2
		"Please see previous comment."

THE DATA

CHANGE OWNERSHIP

39c. DO YOU HAVE ANY COMMENTS REGARDING HOW FAN OWNERSHIP MAY IMPACT THE FUNDING OF FOOTBALL CLUBS? **(CONT.)**

FL1&2

"Unwillingness of fans to invest may cause problems when funds are required."

FL1&2

"If fans have a significant say in the running of the club it may deter investors. Appreciate the motives for fan ownership, but they can always participate in owning a share in the club without have a controlling interest."

FLC; FL1&2

"No."

Investors, when looking for an opportunity will look at the current ownership structure and whether they can, if investing significantly, affect a change at the club. Too much fan involvement or a charter assuring fan participation, may deter this.

Sometimes emotive decisions have to be made in order for the club to progress. Perhaps if the club has too much fan involvement, these decisions may not be made."

39d. WOULD YOU LIKE YOUR RESPONSES TO THE ABOVE OPEN-ENDED QUESTIONS TO BE ACCREDITED TO YOU IN THE REPORT?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	7%	0%	11%	8%
No	93%	100%	89%	92%
Base: 28	100%	100%	100%	100%

THE DATA

EXPANDING HORIZONS

40. DOES CLUB HAVE A SEPARATE STRATEGY (AND KPIS) FOR WOMEN'S FOOTBALL?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	60%	100%	36%	58%
No	40%	0%	64%	42%
Base: 30	100%	100%	100%	100%

41. WHAT ARE THE KPIS?

FL1&2

"Increase our home attendances and move the ladies section of the club up through the Womens Football Pyramid."

FLC

"League position. Bringing through young players. Growing attendances and fan base."

FL1&2

"No KPIS as yet."

FL1&2

"No specific KPI but a more sustainable business model."

FLC

"Separate budget for the Women's management team to manage how they wish."

EPL

"Staying in the WSL."

FLC

"Wages/turnover ratio IRR."

FL1&2

"We try to make the Women's team self-funding from sponsorship and subs. All other KPI's are focused on results and performance."



THE DATA

EXPANDING HORIZONS

42a. WAGES/TURNOVER RATIO - IS THIS MEASURED FOR WOMEN'S FOOTBALL?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	7%	14%	9%	0%
No	93%	86%	91%	100%
Base: 30	100%	100%	100%	100%

42b. IF SO, WHAT IS THE PERCENTAGE?

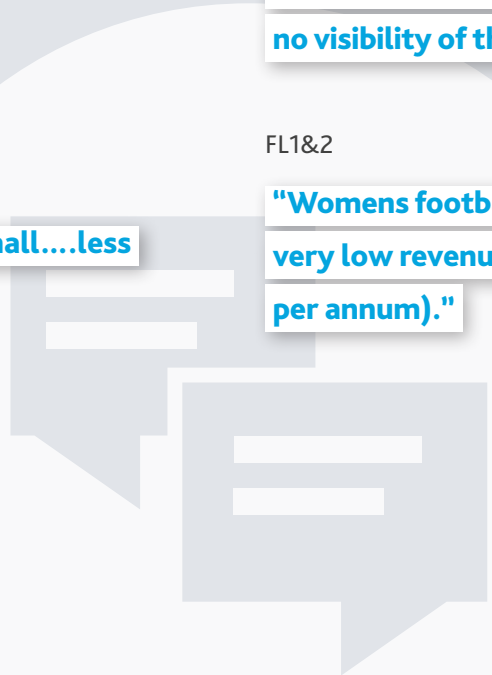
%	ALL LEAGUES	EPL	FLC	FL1&FL2
Greater than 100%	100%	100%	0%	0%
75-100%	0%	0%	0%	0%
50-75%	0%	0%	0%	0%
Below 50%	0%	0%	0%	0%
Base: 1	100%	100%	0%	0%

THE DATA

EXPANDING HORIZONS

43. WHAT IS WOMEN'S FOOTBALL REVENUE AS A % OF MEN'S FOOTBALL REVENUE?

FLC	FL1&2	FL1&2
"2%."	"Other than sponsorship and player subscriptions no other revenue is received. Our women's team is non-professional and so the players are unpaid."	"The womens football team is operated by our charitable trust and therefore not applicable."
FL1&2		FL1&2
"Women's section run separately to main club until March 2022 when the main club took over the section. Ladies is section <1% of that of men's football revenue."	FLC	FL1&2
	"We don't have a women's football team. The AFC Bournemouth women's team is run and financed by our separate Community Trust and therefore I have no visibility of this."	"2% - we are amateur status."
FLC ;EPL		FL1&2
"Negligible."		"<5%."
FLC		FLC
"Nil."		"65% including revenue from Club (mens team)."
EPL	FL1&2	FL1&2
"Incredibly small....less than 1%."	"Womens football has very very low revenue (circa £10k per annum)."	"No revenue."
		FL1&2
		"N/A."



THE DATA

EXPANDING HORIZONS

44a. IS WOMEN'S FOOTBALL PROFITABLE AT YOUR CLUB?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	0%	0%	0%	0%
No	100%	100%	100%	100%
Base: 24	100%	100%	100%	100%

44b. HAS THIS PROFITABILITY INCREASED OR DECREASED IN 2021/22?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Increased	0%	0%	0%	0%
Decreased	0%	0%	0%	0%
Base: 0	0%	0%	0%	0%

THE DATA

EXPANDING HORIZONS

45. WHAT DO YOU EXPECT TO BE THE BIGGEST IMPACT OF THE WOMEN'S EUROS BEING HELD IN ENGLAND ON DOMESTIC WOMEN'S FOOTBALL?

FLC	FLC	FLC
"A rise in attendances."	"Increase in young girls taking up football and exposure to fans on the current quality of the women's game."	"More engagement from girls and women in grass roots football."
EPL		
"Attendance growth."		
FL1&2	FL1&2	FL1&2
"Bigger attendances for home matches - we anticipate that attendances will increase from average 150 to 200 for home matches next season."	"Increased awareness/ participation."	"Not sure."
	FLC	FL1&2
	"Increased exposure and interest in the game."	"Raise the profile of the women's game, and encourage girls to take part."
EPL	FL1&2	FL1&2
"Good awareness, but unless they win, not much impact."	"Increased participation at grassroots and increase in commercial value."	"Short term increase in attention."
FL1&2		
"Greater interest likely to lead to more women wanting to play."		

THE DATA

EXPANDING HORIZONS

46. WHAT HAS BEEN THE BIGGEST IMPACT FROM MORE TELEVISED WSL AND WOMEN'S FA CUP GAMES?

FL1&2

"As above."

FLC

"Greater funding from the Broadcast deal."

FL1&2

"No direct impact on our club."

EPL

"Awareness and attendance."

FLC

"Increase in TV distributions."

FL1&2

"None for our club."

EPL

"Awareness, but no positive financial impact."

FL1&2

"Increased awareness/ participation."

FL1&2

"Not sure."

FLC

"Exposure to fans similar to above."

FLC

"Little direct impact that we can measure."

FL1&2

"Same answer as above."

THE DATA

EXPANDING HORIZONS

46. WHAT HAS BEEN THE BIGGEST IMPACT FROM MORE TELEVISED WSL AND WOMEN'S FA CUP GAMES? (CONT.)

FL1&2

"We have seen ourselves a small gradual increase in attendances at our club as the ladies team have progressed through the leagues. The women's game is booming at present and we are trying to embrace the increased attendances through more televised womens football."



47. HOW IMPORTANT IS A DIVERSE FANBASE TO YOU AS A CLUB (1 = BEING NOT IMPORTANT. 5 = BEING ESSENTIAL)?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
1	0%	0%	0%	0%
2	0%	0%	0%	0%
3	23%	17%	44%	9%
4	38%	33%	33%	45%
5	38%	50%	22%	45%
Base: 26	100%	100%	100%	100%

THE DATA

EXPANDING HORIZONS

48. ARE THERE PARTICULAR DEMOGRAPHICS OR GLOBAL REGIONS OF FANS THAT YOU ARE TARGETING? IF YES, PLEASE STATE.

%	ALL LEAGUES	EPL	FLC	FL1&FL2
No	77%	83%	78%	73%
Yes	23%	17%	22%	27%
Base: 26	100%	100%	100%	100%

IF 'YES' PLEASE SPECIFY	
FL1&2	All different disabilities, LGBTQ+ and the Korean demographics (New Malden 5 miles away hosts the largest area of Korean population outside of Korea)
FLC	US
FL1&2	Within the county. Various age groups
FL1&2	Trying to get family involvement, parents bringing children produce the fan base of the future
EPL	Ethnic minority communities local to the stadium
FLC	Middle-east

49. MAIN STRATEGIES TO INCREASE DIVERSITY OF FANBASE:

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Commercial partnerships – brands aimed at specific demographics	32%	50%	38%	18%
Commercial partnerships – geographical locations	28%	50%	38%	9%
Overseas tours	8%	17%	13%	0%
Women's football	52%	67%	50%	45%
Community/charity work	88%	83%	75%	100%
Other	4%	0%	13%	0%

Base: 25

IF 'OTHER' PLEASE SPECIFY	
FLC	To reflect society and improve inclusiveness

THE DATA

ESG

50. HOW WELL INFORMED DO YOU FEEL ABOUT THE INTERRELATIONSHIP BETWEEN CLIMATE CHANGE AND FOOTBALL? (1 = VERY POORLY INFORMED. 5 = VERY WELL INFORMED)

%	ALL LEAGUES	EPL	FLC	FL1&FL2
1	15%	0%	33%	9%
2	27%	33%	11%	36%
3	46%	67%	33%	45%
4	8%	0%	11%	9%
5	4%	0%	11%	0%
Base: 26	100%	100%	100%	100%

51. WHAT MEASURES HAVE YOUR FOOTBALL CLUB IMPLEMENTED TO TACKLE CLIMATE CHANGE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
We report the carbon footprint of our direct operations.	41%	33%	56%	33%
We report the carbon footprint of all activities associated with the club, including fan travel.	11%	17%	22%	0%
We have some environmentally sustainable measures in place, but they are not grouped together under an environmental sustainability strategy.	56%	17%	67%	67%
We have an environmental sustainability strategy in place.	26%	83%	22%	0%
We have our own carbon net zero goals in place.	4%	0%	0%	8%
We are signed up to the United Nations Sports for Climate Action Framework (UNSCAF).	4%	0%	0%	8%
We have engaged in staff training on environmental sustainability.	22%	50%	33%	0%
We have completed some environmental sustainability-related communications.	33%	17%	44%	33%
None	7%	0%	11%	8%
Other	4%	0%	0%	8%

Base: 27

IF 'OTHER' PLEASE SPECIFY

FL1&2

Installation of LEDs in flood lights

THE DATA

ESG

52. TO WHAT EXTENT DO YOU AGREE FOOTBALL CLUBS HAVE A RESPONSIBILITY TO RAISE AWARENESS ABOUT CLIMATE CHANGE? (1 = STRONGLY DISAGREE. 5 = STRONGLY AGREE)

%	ALL LEAGUES	EPL	FLC	FL1&FL2
1	15%	17%	22%	8%
2	11%	17%	11%	8%
3	41%	17%	33%	58%
4	30%	50%	22%	25%
5	4%	0%	11%	0%
Base: 27	100%	100%	100%	100%

53. HAVE ANY OF YOUR FANS OR SUPPORTERS' TRUSTS EXPRESSED A DESIRE FOR THEIR CLUB TO BECOME MORE ENVIRONMENTALLY SUSTAINABLE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	30%	33%	22%	33%
No	70%	67%	78%	67%
Base: 27	100%	100%	100%	100%

54. IS YOUR FOOTBALL CLUB RECEIVING ANY SUPPORT TO BECOME MORE ENVIRONMENTALLY SUSTAINABLE?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	19%	33%	22%	8%
No	81%	67%	78%	92%
Base: 27	100%	100%	100%	100%

THE DATA

ESG

55. WHO DO YOU THINK IS PRIMARILY RESPONSIBLE FOR EMBEDDING A MORE ENVIRONMENTALLY SUSTAINABLE CULTURE IN FOOTBALL?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Football clubs	22%	50%	11%	17%
Football leagues	26%	0%	44%	25%
The FA	7%	17%	0%	8%
International governing bodies (UEFA, FIFA)	7%	33%	0%	0%
Local government	7%	0%	11%	8%
UK Parliament	15%	0%	11%	25%
Football sponsors	0%	0%	0%	0%
Football broadcasters	4%	0%	11%	0%
Consultancies	0%	0%	0%	0%
Non-profit organisations (e.g. Football For Future)	4%	0%	0%	8%
Football fans	4%	0%	11%	0%
Other	4%	0%	0%	8%
Base: 27	100%	100%	100%	100%
IF 'OTHER' PLEASE SPECIFY				
FL1&2	Everyone!			

THE DATA

ESG

56. WHAT ARE YOUR BIGGEST ESG AREAS OF FOCUS FOR YOUR CLUB OVER THE NEXT TEN YEARS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Understanding and raising awareness of ESG within your club	44%	83%	11%	50%
Embedding your ESG strategy within your club	19%	17%	11%	25%
Improving privacy and data security	0%	0%	0%	0%
Increasing biodiversity, within the club's infrastructure	0%	0%	0%	0%
Increasing participation in women's football	7%	0%	0%	17%
Increasing staff well-being	52%	33%	78%	42%
Increasing supply chain labour standards	0%	0%	0%	0%
Increasing the equality, diversity and inclusion of your club	63%	33%	67%	75%
Meeting your ESG targets	15%	50%	11%	0%
Planning for the effects of extreme weather affecting matches being played	0%	0%	0%	0%
Reducing social media abuse	26%	17%	11%	42%
Reducing your club's environmental impact i.e. energy, water, waste	41%	33%	67%	25%
Setting ESG targets	30%	17%	44%	25%

OTHER	
EPL	Again, the PL should focus more on Clubs governance than equality/diversity and womens football. Clubs governance is not good enough - CEOs are too powerful, and CEO and Chairman should be always two different people.
FL1&2	N/A

THE DATA

ESG

57. WHAT DO YOU FEEL ARE THE MAIN OBSTACLES TO ACHIEVING YOUR ESG TARGETS?

FLC

"Educating staff sufficiently so that there is awareness of the impact of all decisions made on ESG targets."

FLC

"Lack of communication and strategy."

FL1&2

"Funding."

FL1&2

"Costs of any measures required."

FLC

"Time and resources."

FL1&2

"Sorry don't know."

FL1&2

"Cost and lack of specific guidance."

EPL

"Cost impact."

58. DOES YOUR CLUB PUBLICLY REPORT ON ESG RELATED MATTERS?

%	ALL LEAGUES	EPL	FLC	FL1&FL2
Yes	31%	67%	25%	17%
No	69%	33%	75%	83%
Base: 26	100%	100%	100%	100%

THE DATA

ESG

59. WHAT SUPPORT DO YOU NEED FROM EXTERNAL STAKEHOLDERS, TO MITIGATE THE RISKS POSED BY ESG?

FL1&2

"How to implement ESG."

FLC

"Greater education across society."

EPL

"Professional advisers."

FL1&2

"Assistance with setting targets for a football club."

FL1&2

"Funding!"

FL1&2

"Financial assistance! Clubs have no money to invest in anything, just trying to stay afloat."

60. AND FINALLY, WHO DO YOU THINK WILL WIN THE WORLD CUP 2022?

FLC; FL1&2

"France."

FLC

"England!"

FL1&2

"Germany."

FL1&2

"Patriotic response - England :-)"

FL1&2

"Spain."

FL1&2

"Not England."

EPL; FLC

"Belgium."

FL1&2

"Hungary."

EPL

"Argentina."

FLC; FL1&2; EPL

"Brazil."

EPL

"Hah, a fun question at last... Brazil!"

FL1&2

"England."

FL1&2

"No."

THE DATA

ESG

61. WHO DO YOU THINK WILL WIN THE WOMEN'S EUROS 2022?

FLC; 2 FLC; FL1&2; EPL

"England."

EPL; FL1&2

"Germany."

FLC

"England!"

FL1&2

"USA."

FLC; FL1&2; EPL

"France."

FL1&2

"Spain."

FL1&2

"Hopefully England."

FL1&2

"Netherlands."

FL1&2

**"Patriotic response -
England :-)"**



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