



THE FOOTBALL  
ASSOCIATION

**Key Performance  
Indicators**  
for Football Clubs

2002



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ASSOCIATION**

This brochure has been written in general terms and therefore cannot be relied on to cover specific circumstances. Application of the principles set out will depend upon the particular circumstances involved and professional advice should always be obtained.

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This brochure is believed to reflect the law and practice in this area as it applied at 1 August 2000.

**This brochure has been prepared jointly by the  
Football Association and Deloitte & Touche**

A list of contacts is provided at the back of the brochure

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# Introduction

## Defining and using KPIs

- Key Performance Indicators (KPIs) are designed to measure business performance on an on-going and regular basis. By providing accessible measures of performance in key areas of the business, KPIs are a valuable management tool. Accordingly, KPIs should be established and utilised at the core of the business planning and management process.
- KPIs can be used in the appraisal of historical events and in planning itself. KPIs can look at the internal performance of your club, including a focus on controllable costs and overheads, general financial management and also the way in which it generates revenues from its market and exploits its commercial potential. Alternatively, KPIs can look at the external performance of the club, as it interfaces with fans, commercial partners and other groups.
- Both internally and externally focused KPIs can be used for comparisons against other clubs in the industry. Such comparisons provide management with a valuable picture of where the club stands today. Additionally, KPIs can also be used to benchmark for best practice which may, or may not, come from within the football industry (e.g. McDonalds/KFC for food service).
- Football is one of the few industries which does not, on a widespread basis, formally embrace the use of KPIs within its management disciplines. This document seeks to help to improve this situation by introducing, alongside conventional business and financial KPIs, 'football friendly' KPIs – indicators which have been specifically tailored to a professional football club.
- The analysis below presents the KPIs by football business sector, however it should be noted that these are not exhaustive. Different clubs have different objectives and therefore not every KPI will be applicable in each instance. You may wish to 'benchmark' performance against other similar clubs, but it is important to recognise that each club is organised individually and therefore generic, 'textbook' KPIs may not be useful. KPIs should take into account the individual circumstances of your club; indeed club management should play an active role in the creation of KPIs and any associated targets.
- It is vital that club management 'buys into' the Performance Indicator concept. The KPI framework must be easily understood and impose as little additional work on staff as possible. Ideally the KPIs will utilise information which is already collated. Imposing additional work on probably, already overburdened staff will merely reduce the effectiveness of the KPIs themselves.

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## Characteristics of good KPIs

Good KPIs conform to a series of basic rules. As with all targets they should be **SMART** targets:

<b>S</b> imple	Simply understood
<b>M</b> easurable	Relatively easy to calculate
<b>A</b> ccurate	Linked to real events and outcomes
<b>R</b> ealistic	Nobody will ever achieve 100%!
<b>T</b> imebound	Targets should relate to a specific timeframe, eg number of shirt sales per year

KPIs should also demonstrate or possess the following attributes:

Attribute	Example
Emphasis on leading indicators of performance	Revenue growth
Not limited to financial measures	Customer satisfaction
Linked to controllable events	Merchandising revenue per square foot of retail space
Tied directly to the vision and strategy of the club	Academy players signing professional forms
Easily tracked in an automated manner	Food service spend per head per match
Easily comparable with competitors	Overall revenue growth

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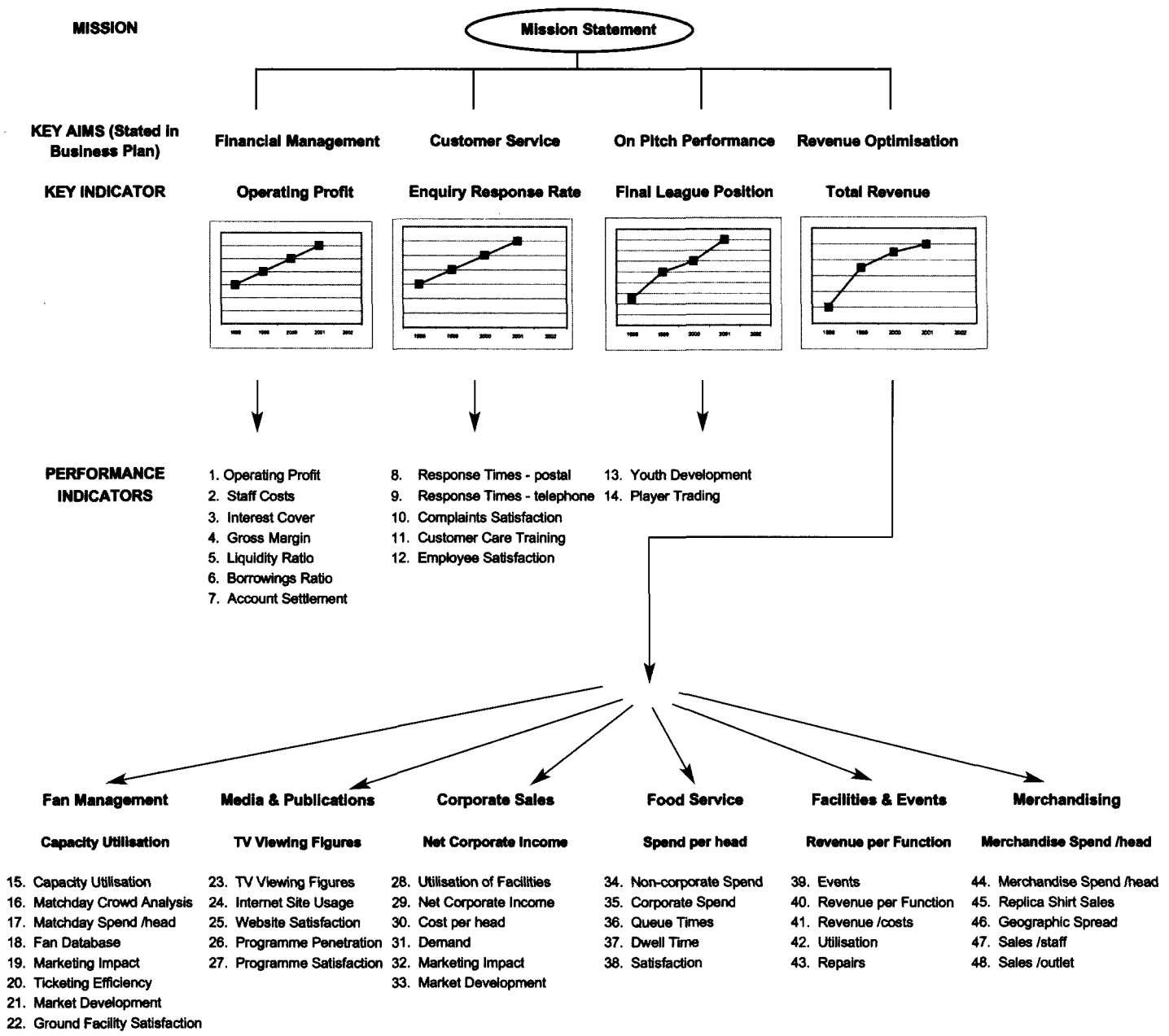
## Football Business Key Performance Indicators

As stated above, the development of KPIs needs to be integrated into your overall business planning process. A summary of this concept is outlined overleaf, where we set out an illustrative business plan which separates the football club into a number of business areas, each with a specific aim or goal.

Each business area has a 'headline' KPI, which is accepted as the primary overall indicator of performance. For example, on-pitch success might be measured by league position.

Beneath each headline indicator are a number of specific objectives and targets, each of which contribute to the primary aim. For each section we have illustrated a range of Performance Indicators, although in practice the number may vary according to each club itself. Large, more commercially developed clubs, may choose to employ more indicators than smaller clubs.

It is important, certainly for smaller clubs, to recognise that the production and use of KPIs should not over-burden scarce management resource. The value of the 'KPI process' for a smaller club lies in the application of a small number of relevant indicators used on a regular basis. Accordingly, we have highlighted (in red type) a small number of indicators which are easily assimilated and are likely to be more useful to the small club than attempting to fully embrace the comprehensive model (48 separate KPIs) set out below.



## Financial management

There are a large number of 'standard', financially based KPIs which apply to any business. We set out below some key performance measures, as adapted for a football business.

Indicator	Calculation	Use / Implications
<b>1 Operating profit before player trading or exceptional items</b>	<ul style="list-style-type: none"> <li>All receipts/payments for players sold/bought should be excluded from the figures as well as player amortisation and net profit on disposal (if prepared in Financial Reporting Standard 10 format)</li> </ul>	<ul style="list-style-type: none"> <li>Key measure of the profitability of the day to day operations of the business.</li> <li>Strong operating profit 'performance' presents the Club with 'spending options' - player purchases, investment in facilities, investment in personnel etc.</li> </ul>
<b>2 Staff costs as a percentage of total turnover</b>	<p>This ratio has three sub-levels:</p> <ul style="list-style-type: none"> <li>Player wages (including signing-on fees and bonuses) divided by total turnover of the club</li> <li>All squad-related personnel costs (players plus coaching/support staff etc) divided by total turnover of the club</li> <li>All staff costs divided by total turnover of the club</li> </ul>	<ul style="list-style-type: none"> <li>A key financial ratio for measuring the Club's most significant cost against revenues.</li> <li>A high percentage will indicate greater concern for the club and a reduced chance of achieving break-even/profitability. A high ratio which is maintained over a long period of time is unlikely to be sustainable without substantial external funding.</li> <li>In general terms, a lower level indicates that the costs are being controlled in relation to revenue, a very low percentage may indicate that financial resources are available to fund investment in facilities, spend on marketing, purchase players, make dividend payments, and so on.</li> </ul>
<b>3 Interest cover</b>	<ul style="list-style-type: none"> <li>Operating profit before player trading, tax and interest divided by interest payments</li> </ul>	<ul style="list-style-type: none"> <li>This gives an indication of the ability of a company to service its current borrowings.</li> <li>A low ratio could indicate difficulty in meeting future commitments.</li> <li>Low ratios may also reduce the likelihood of obtaining additional finance without stabilising action being taken.</li> </ul>
<b>4 Gross margin analysis of key commercial activities (retail, merchandising, food service etc)</b>	<ul style="list-style-type: none"> <li>Revenue less direct expenses as a proportion of revenue (direct expenses largely being stock purchases and staff wages)</li> </ul>	<ul style="list-style-type: none"> <li>Presents 'headline' indication of the relative profitability of each of a club's key commercial activities.</li> <li>Continual monitoring will highlight declining margins which may indicate a deteriorating trading performance, under-pricing, stock losses, reduced control over costs etc.</li> </ul>

Indicator	Calculation	Use / Implications
<b>5 Liquidity ratio</b>	<ul style="list-style-type: none"> <li>Current assets over current liabilities (<i>current assets being debtors, cash and stock; current liabilities being all creditors due in less than one year. The calculation should exclude player transfer-related balances</i>)</li> </ul>	<ul style="list-style-type: none"> <li>Monitors how efficiently a club is managing its working capital. A high ratio may indicate an excess of funds "tied up" for example in stock and debtors.</li> <li>Player Transfer related (amounts recoverable/payable for player-transactions) balances may be excluded as they tend to be of a large magnitude which could distort the underlying ratio.</li> </ul>
<b>6 Borrowings ratio (total debt to equity)</b>	<p><i>External borrowings:</i> Bank overdraft plus any bank loans as a proportion of total net assets (share capital plus reserves)</p> <p><i>Total borrowings:</i> Bank overdraft, bank loans plus related party borrowings as a proportion of total net assets</p>	<ul style="list-style-type: none"> <li>A high ratio indicates a high dependency on borrowings which may restrict the club's future lending capacity.</li> <li>A high ratio may also mean a high cost of servicing the debt through interest payments.</li> <li>The ratio of external to internal debt in the total borrowings ratio should be considered in conjunction with this as a high level of internal debt may mitigate the demands of a high borrowings ratio as internal, often this will have lower or zero interest charges.</li> </ul>
<b>7 Percentage of overdue debt - credit management</b>	<ul style="list-style-type: none"> <li>The amount of overdue debt (based on payment terms) divided by the total amount of debt outstanding</li> </ul>	<ul style="list-style-type: none"> <li>This will highlight the percentage of overdue debt - a high percentage may indicate credit control problems.</li> </ul>

## Customer Service Excellence

A key aspect of business excellence is its interaction with stakeholders, for example, how the Club responds to external queries. For the vast majority of fans, an occasional query is the only interaction with the club, and opinion is formed on the basis of this single enquiry.

Indicator	Calculation	Use / Implications
<b>8 Response time to external requests (postal)</b>	<ul style="list-style-type: none"> <li>Percentage of requests which receive a response within an agreed timeframe</li> <li>Monitored using internal monitoring systems</li> </ul>	<ul style="list-style-type: none"> <li>Monitors ongoing commitment and delivery of excellent customer service.</li> <li>In some cases it may not be possible to produce a full response in the timeframe and therefore an acknowledgement may be required.</li> </ul>
<b>9 Response time to external requests (telephone)</b>	<ul style="list-style-type: none"> <li>Callers to receive a human response within an agreed number of rings. (contemporary monitoring technology allows the production of average ring times by extension and proportions of unanswered calls)</li> </ul>	<ul style="list-style-type: none"> <li>Monitors provision of excellent customer service.</li> <li>Clubs should avoid using answerphones and other electronic systems if possible.</li> </ul>
<b>10 Customer satisfaction with complaints procedure</b>	<ul style="list-style-type: none"> <li>Number of complaints received</li> <li>Existence of formalised complaints procedure</li> <li>Satisfaction with complaints process</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring the level of complaints and suggestions received is a useful indicator of current performance. The level of participation amongst supporters reflects the club's receptiveness to suggestions.</li> <li>Complaints and suggestions should be encouraged – they are an important part of service development as an integral element of customer feedback.</li> </ul>
<b>11 Customer care training</b>	<ul style="list-style-type: none"> <li>Proportion of staff having undertaken customer care training</li> </ul>	<ul style="list-style-type: none"> <li>An indication of customer care awareness amongst staff.</li> </ul>
<b>12 Employee satisfaction and turnover</b>	<ul style="list-style-type: none"> <li>Number of employees who have left the business during the year (excluding players and coaching staff) divided by total number of permanent workforce</li> <li>Proportion of staff satisfied with work</li> </ul>	<ul style="list-style-type: none"> <li>May provide an indication of staff morale. May be augmented by periodic staff surveys (which might be undertaken on an inter-club basis to reduce cost and provide benchmark data) which also provide an opportunity for staff feedback. (These targets are more applicable to larger clubs)</li> </ul>

## Football

Indicator	Calculation	Use / Implications
<p><b>13 Youth development KPIs such as:</b></p> <ul style="list-style-type: none"> <li>• <b>conversion rate to professional contract</b></li> <li>• <b>conversion rate to transfer fee</b></li> <li>• <b>international appearances</b></li> </ul>	<p>Examples of KPIs:</p> <ul style="list-style-type: none"> <li>• Percentage of scholars/trainees who sign professional contracts</li> <li>• Transfer fee income divided by the annual running costs of youth development programme</li> <li>• This ratio is best measured as an average of the results over a period of 3 years minimum in order to minimise fluctuations caused by large single player sales</li> <li>• International caps won by home grown players whilst playing for the club</li> </ul>	<ul style="list-style-type: none"> <li>• 'Global' indicators of the success of the club's youth development programme.</li> </ul> <p>(These measures raise awareness of the performance of an area of the business which, may not traditionally have been monitored)</p>
<p><b>14 Player trading performance</b></p>	<ul style="list-style-type: none"> <li>• Sell-on value of player registrations divided by the purchase value</li> <li>• Net transfer spending (player sales less player purchases)</li> </ul>	<ul style="list-style-type: none"> <li>• Provides a measure of the ability of the scouting network to spot undervalued talent, and coaching staff for ability to improve value of players.</li> <li>• Also helps to measure managerial negotiating skills, astuteness and judgement.</li> </ul>

## Fan management (e.g. ticketing, membership, etc.)

Indicator	Calculation	Use / Implications
<b>15 Capacity utilisation</b>	<ul style="list-style-type: none"> <li>• Average attendance (by match type) divided by net capacity</li> <li>• Range (season high/low attendance)</li> <li>• Segmented utilisation (by stand or by seat type)</li> </ul>	<ul style="list-style-type: none"> <li>• Global indicators of several key management tasks and responsibilities.</li> <li>• Indication of success or otherwise of ticket pricing strategy, success of club in managing yield i.e. setting admission prices at a level to fill the ground.</li> </ul>
<b>16 Matchday crowd analysis – different spectator groups</b> <i>NB the season ticket ratio only applies to clubs not selling their full allocation (i.e. their maximum number) of season tickets. For the minority of clubs who have excess season ticket demand, then clean, annually updated, season ticket waiting list numbers provide a useful alternative KPI.</i>	<ul style="list-style-type: none"> <li>• Number of season tickets holders or individual tickets as a percentage of total attendance</li> <li>• Men, women, children and concession spectators as a percentage of the crowd</li> <li>• Percentage of crowd who are full paying adults</li> </ul>	<ul style="list-style-type: none"> <li>• Helps the club to develop a profile of its fanbase.</li> <li>• Season ticket ratio provides a measurement of fanbase loyalty.</li> <li>• Indicates to what extent the club is achieving a balance amongst its supporters and encouraging the next generation of adult supporters.</li> <li>• For clubs with heavy discounted ticket price promotional campaigns, the percentage of full paying adults allows management to measure real attendance figure, net of promotional campaigns.</li> </ul>
<b>17 Matchday spend per spectator</b>	<ul style="list-style-type: none"> <li>• All matchday sales including – tickets, food and beverage, programmes, merchandise, lottery tickets (etc.) divided by the number of non-corporate attendees</li> </ul>	<ul style="list-style-type: none"> <li>• A 'global' indicator revealing how well the club is tapping into its matchday attendance for 'secondary spend'.</li> </ul>
<b>18 Fan database (various KPIs)</b>	<ul style="list-style-type: none"> <li>• Calculating the number of "live" (modified within the last year) records on the club database (de-duplicated), subsequently sub-divided into levels of detail (e.g. percentage of database entries for which there is an email address or a mobile telephone number)</li> </ul>	<ul style="list-style-type: none"> <li>• Indicates the level of understanding and control that the club has on its fanbase – (greater control will assist targeted marketing campaigns and provide detailed information for prospective sponsors, advertisers and other commercial partners).</li> </ul>

## Fan management (continued)

Indicator	Calculation	Use / Implications
<b>19 Measuring impact of marketing initiatives</b> (e.g. of marketing initiatives like "Kids for a quid" days)	<ul style="list-style-type: none"> <li>Ad hoc. For example, vouchers used divided by the number of vouchers issued</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring take-up of proactive campaigns, response rates to promotional initiatives etc.</li> <li>This measure could also be used to monitor the response to community development initiatives.</li> </ul>
<b>20 Ticketing efficiency</b>	<ul style="list-style-type: none"> <li>Proportion of postal ticket applications processed within 2 working days</li> </ul>	<ul style="list-style-type: none"> <li>Monitors the efficiency of the ticketing operation in dealing with applications.</li> </ul>
<b>21 Ticketing – exploiting new opportunities</b>	<ul style="list-style-type: none"> <li>Proportion of match tickets sold online</li> </ul>	<ul style="list-style-type: none"> <li>Will give an indication of the impact of moving toward an electronic ticket sales system.</li> </ul>
<b>22 Ground facility satisfaction</b>	<ul style="list-style-type: none"> <li>Percentage of respondents satisfied with aspects of the 'matchday' experience'</li> </ul>	<ul style="list-style-type: none"> <li>Can be measured using a fans' survey or by using a sample panel of supporters.</li> </ul>

## TV, media and publications

Indicator	Calculation	Use / Implications
<b>23 TV viewing figures</b>	<ul style="list-style-type: none"> <li>• Number of viewers per televised match as a percentage of the average for that programme e.g. ratings of a Saturday night highlights programme involving club X as a percentage of average ratings for all Saturday night highlights programmes</li> </ul>	<ul style="list-style-type: none"> <li>• Will help to formulate an estimate of total fan base if figures are accumulated over time.</li> <li>• Valuable for feedback to commercial partners (e.g. shirt and technical sponsors).</li> <li>• Can illustrate attractiveness of club to neutrals and fans of other clubs.</li> </ul>
<b>24 Website usage</b>	<p>Monthly produced average numbers of:</p> <ul style="list-style-type: none"> <li>- Unique users</li> <li>- Unique impressions</li> <li>- Hits</li> <li>- Dwell time</li> </ul> <ul style="list-style-type: none"> <li>• Percentage of users divided by geographical location</li> </ul>	<ul style="list-style-type: none"> <li>• Useful indication as to whether fans like the internet site and the reputation it has. Provides a measure of fanbase which supports:               <ul style="list-style-type: none"> <li>• advertising potential</li> <li>• sponsorship opportunities</li> <li>• e-commerce</li> <li>• new media</li> </ul> </li> </ul>
<b>25 Satisfaction rating with the club website</b>	<ul style="list-style-type: none"> <li>• Satisfaction using online questionnaire, or as part of a more holistic customer satisfaction survey</li> </ul>	<ul style="list-style-type: none"> <li>• Monitors whether the website is meeting customer demand.</li> </ul>
<b>26 Programme penetration rate</b> (the same indicator can be used for club magazine and other publications)	<ul style="list-style-type: none"> <li>• Number of programmes sold divided by number of attendees</li> <li>• Number of publications sold divided by estimated fan base</li> </ul>	<ul style="list-style-type: none"> <li>• Measurement of the popularity of the club programme (and other publications).</li> <li>• Indicator of selling performance.</li> </ul>
<b>27 Programme satisfaction</b>	<ul style="list-style-type: none"> <li>• Satisfaction with the programme – survey enclosed in the programme</li> </ul>	<ul style="list-style-type: none"> <li>• The survey could be used by the club to identify suggestions for improvement or as an opportunity to market sponsorship.</li> </ul>

## Corporate sales (e.g. sponsorship, hospitality)

Indicator	Calculation	Use / Implications
<b>28 Percentage utilisation of corporate facilities on matchdays</b>	<ul style="list-style-type: none"> <li>Number of boxes and corporate seats used divided by number of boxes and corporate seats available match-by-match (check through the booking system)</li> </ul>	<ul style="list-style-type: none"> <li>Indicator of the performance of the commercial team.</li> <li>Important to show the venue has facilities available 7 days a week.</li> <li>Brings in new revenue streams and can give provide good public relations for the club.</li> </ul>
<b>29 Net corporate income</b>	<ul style="list-style-type: none"> <li>Sale price minus cost of all goods given in exchange e.g. sponsorship value minus list price of perimeter boards, box, merchandise, etc offered as part of the sponsorship package</li> </ul>	<ul style="list-style-type: none"> <li>Allows management to evaluate "real" income from commercial partners.</li> </ul>
<b>30 Average cost per head for corporate boxes</b>	<ul style="list-style-type: none"> <li>Divide annual box fee by number of spectators in the box, net of VAT and food and beverage</li> </ul>	<ul style="list-style-type: none"> <li>Enables simple benchmarking of clubs facilities with other football clubs, and other forms of hospitality.</li> </ul>
<b>31 Demand / waiting lists</b>	<ul style="list-style-type: none"> <li>Number on waiting list for boxes or corporate seats on match by match basis</li> </ul>	<ul style="list-style-type: none"> <li>Illustrates the variance in demand between a big match day and a less glamorous match. Good indicator of the latent demand for corporate hospitality.</li> </ul>
<b>32 Take-up of marketing campaigns</b>	<ul style="list-style-type: none"> <li>Percentage take up of businesses targeted during campaigns</li> </ul>	<ul style="list-style-type: none"> <li>Monitors the effectiveness of marketing campaigns.</li> </ul>
<b>33 Development of market</b>	<ul style="list-style-type: none"> <li>Number of boxes and corporate seats marketed to businesses which have not previously used the facilities</li> </ul>	<ul style="list-style-type: none"> <li>Monitors the effectiveness of new business development.</li> </ul>

## Food service (both general admission and corporate)

Indicator	Calculation	Use / Implications
<b>34 Average spend per head (non-corporate)</b>	<ul style="list-style-type: none"> <li>Total food and beverage revenues divided by number of ordinary matchday spectators</li> </ul>	<ul style="list-style-type: none"> <li>Indicates incremental spend by spectator in the ground. Easy to calculate and a useful for comparison to other clubs.</li> </ul>
<b>35 Average spend per head (corporate)</b>	<ul style="list-style-type: none"> <li>Total food and beverage revenues divided by number of corporate spectators</li> </ul>	<ul style="list-style-type: none"> <li>Indicates incremental spend by corporate spectators.</li> </ul>
<b>36 Queue times &amp; transaction times</b>	<ul style="list-style-type: none"> <li>Measure the length of a queue at regular intervals and calculate an average</li> </ul>	<ul style="list-style-type: none"> <li>Observational tool to measure how long customers must queue and the efficiency of the food service.</li> <li>Involves a large research input.</li> </ul>
<b>37 Average dwell time</b>	<ul style="list-style-type: none"> <li>Monitor through turnstile admission by calculating time of entry to the stadium</li> </ul>	<ul style="list-style-type: none"> <li>Encourage fans to get to the ground, and go inside the ground earlier. Shows how well the club is attracting these customers and keeping them at the ground.</li> </ul>
<b>38 Annual customer satisfaction survey</b>	<ul style="list-style-type: none"> <li>Annual telephone survey of season ticket holders or face to face survey of fans at the stadium</li> </ul>	<ul style="list-style-type: none"> <li>On going monitoring of customer satisfaction. Builds bridges and ties with supporters. Provides research for future planning. Retains and improves customer focus that can have an influence on many commercial areas.</li> </ul>

## Facilities & events (e.g. functions, banqueting, non-football events)

Indicator	Calculation	Use / Implications
<b>39 Average number of non-matchday events (per month/quarter/year)</b>	<ul style="list-style-type: none"> <li>Numbers of attendees at events per annum, or numbers of events by size</li> </ul>	<ul style="list-style-type: none"> <li>Indicates the level of non-matchday usage of the clubs' facilities.</li> </ul>
<b>40 Average revenue/profit per non-matchday function per event</b>	<ul style="list-style-type: none"> <li>Total non-matchday event revenues or profits divided by number of non-matchday events</li> </ul>	<ul style="list-style-type: none"> <li>Indicates degree of financial success of non-matchday activities.</li> </ul>
<b>41 Matchday costs as a percentage of matchday revenue</b>	<ul style="list-style-type: none"> <li>Total matchday costs expressed as a percentage of total matchday revenues, preferably divided between fixed and variable factors</li> </ul>	<ul style="list-style-type: none"> <li>Indicates the profitability of match day operations and helps management to plan for different expected attendances by allowing an understanding of the fixed and variable elements of match day financial performance.</li> </ul>
<b>42 Percentage utilisation of corporate facilities on non-matchdays</b>	<ul style="list-style-type: none"> <li>Number of boxes used on non-matchdays divided by number of boxes available (check through the booking system)</li> </ul>	<ul style="list-style-type: none"> <li>Indicator of how well corporate/commercial team is doing in using the available facilities on non-matchdays.</li> </ul>
<b>43 Repairs and maintenance as a proportion of fixed assets</b>	<ul style="list-style-type: none"> <li>Total repairs and maintenance costs of facilities expressed as a percentage of fixed assets</li> </ul>	<ul style="list-style-type: none"> <li>Illustrates the degree of efficiency of facility management by the club.</li> </ul>

## Merchandising

Indicator	Calculation	Use / Implications
<b>44 Merchandise spend per head</b>	<ul style="list-style-type: none"> <li>Total merchandising sales divided by estimated number of fans (estimated fanbase size can be determined by market research surveys, some of which already exist), or, matchday merchandise spend divided by total attendance (both measures should be widened to include distribution points and product range information)</li> </ul>	<ul style="list-style-type: none"> <li>Key indicator of merchandising success.</li> </ul>
<b>45 Number of replica shirt sales</b>	<ul style="list-style-type: none"> <li>Calculate the number of shirt sales of each new kit launched. Analysed by distribution point and by product size</li> </ul>	<ul style="list-style-type: none"> <li>Key merchandising product, so a good barometer of overall merchandising sales which should be monitored regularly.</li> </ul>
<b>46 Geographical spread of sales</b>	<ul style="list-style-type: none"> <li>Sales divided by origin of purchaser (where available)</li> </ul>	<ul style="list-style-type: none"> <li>Indicator of geographical diversity of the fanbase.</li> <li>Provides research for future planning on distribution channels for merchandise.</li> </ul>
<b>47 Sales per retail staff</b>	<ul style="list-style-type: none"> <li>Sales divided by the number of permanent retail staff</li> </ul>	<ul style="list-style-type: none"> <li>Performance indicator measuring staff efficiency levels.</li> </ul>
<b>48 Retail sales per square foot of club shop(s), stadium outlets, etc.</b>	<ul style="list-style-type: none"> <li>Sales in certain outlets divided by number of square feet of the outlet</li> </ul>	<ul style="list-style-type: none"> <li>Identifies under-performing retail outlets.</li> <li>Should be used to monitor performance of retail outlets in comparison to other club outlets and industry benchmarks.</li> </ul>

### Notes

- Unless otherwise stated, turnover does not include transfer fees received.
- Unless otherwise stated, capacity refers to net capacity i.e. after media, complimentary tickets, etc.



**THE FOOTBALL  
ASSOCIATION**

**The Football Association Financial Advisory Unit**

Colum McGinley, Lee Champion, Jamie Magraw, David Newton and Neil Prescott  
25 Soho Square, London W1D 4FA  
Telephone: 020 7745 4654  
Facsimile: 020 7745 5654  
Email: colum.mcginley@the-fa.org

**Deloitte & Touche Sport**

**Manchester:** Gerry Boon, Dan Jones, Paul Rawnsley or Gizela Menezes  
201 Deansgate, Manchester M60 2AT  
Telephone: 0161 455 6303  
Facsimile: 0161 455 6013  
Email: footballteam.uk@deloitte.co.uk

**St Albans:** John Dix, Alex Phillips or Mark Roberts  
Verulam Point, Station Way, St Albans AL1 5HE  
Telephone: 01727 839000  
Facsimile: 01727 831111  
Email: footballteam.uk@deloitte.co.uk

**London:** Richard Baldwin, Jane Curran or Gerard Scott  
Hill House, 1 Little New Street, London EC4A 3TR  
Telephone: 020 7936 3000  
Facsimile: 020 7583 8517  
Email: footballteam.uk@deloitte.co.uk

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**Deloitte  
& Touche**

THE FOOTBALL ASSOCIATION

25 Soho Square

London

W1D 4FA

Telephone: 020 7745 4654

Facsimile : 020 7745 5654



THE FOOTBALL  
ASSOCIATION