

Operational and Financial Improvement of Football Academies

How an academy earns its budget: where the money comes from, where it leaks, and the operating decisions that move both.

WRITTEN FOR

Presidents, chief executives, sporting directors and academy directors of professional clubs and independent formative clubs; owners and investors; federations.

SCOPE

Professional-club academies and independent formative clubs in Europe, with a Spanish framework appendix; boys' and girls' pathways alike.

BASIS

Published accounts and reports, league, federation and FIFA rules, Spanish law, peer-reviewed research and the author's own analysis. No client engagement is described or implied.

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ABOUT THIS DOCUMENT

What this playbook is, and what it is not

Purpose

Every academy is financed as a cost centre and judged as an investment. The two views rarely meet on one page, which is why academy budgets are cut in bad years and inflated in good ones without anyone knowing what either decision bought. This playbook puts the operating model and the money on the same page: what an academy costs per player and per stage, where its income really comes from, which routines determine both, and how a board should read the result.

It is written for the people who sign the budget and answer for the outcome: presidents and chief executives, sporting directors, academy directors, owners. It applies to a Category One academy with a €25 million budget and to an independent formative club with forty teams, six hundred families and a bank balance that empties every June. The scale differs a hundredfold; the discipline does not.

How to read it

Part I describes the academy as an economic unit and puts benchmarks on it. Part II covers operations: time and space, the coaching workforce, the pathway, families, welfare and administration. Part III covers money: fees, commercial income, institutional funding, cost discipline and partnerships with professional clubs. Part IV is measurement: the one-page academy account, the indicators, a maturity model. Part V is the improvement programme. Appendix A is the Spanish framework.

A reader with fifteen minutes should take the executive summary, the twelve levers on page 17, the one-page account on page 23 and the ninety-day plan on page 26.

Evidence and sources

Figures are drawn from published accounts and league reports, from FIFA, UEFA, league and federation rules, from Spanish law and from peer-reviewed research, listed on page 29. Where a figure is the author's estimate rather than a published benchmark, it is labelled as such, and there are many of them, because academy finance is poorly documented in public. The reader should treat every estimate as a starting point for the institution's own numbers.

What it is not

- It is not a cost-cutting manual. Most academies that fail do so by removing coaching time and keeping overheads; the playbook argues the reverse.
- It is not legal, tax or accounting advice. The Spanish framework in Appendix A summarises the position as at September 2026 and identifies questions for the club's advisers.
- It is not a claim of client work. The analysis is independently produced and does not describe any engagement with any academy, club or federation.
- It is not specific to one club, one league or one country, although the Spanish formative-club model receives more attention than usual, because it is the least documented and the most numerous.

Three institutions, one frame

The playbook uses three reference tiers throughout. **Tier A** is an elite professional-club academy, with full-time staff across all phases and a first team that can absorb graduates or sell them. **Tier B** is a mid-size professional-club academy, typically the youth section of a second-tier or smaller top-tier club. **Tier C** is an independent formative club: financed by families, sponsors and public bodies, staffed largely by part-time coaches, and supplying players to professional academies rather than to a first team of its own. Where a recommendation differs by tier, the text says so.

EDITORIAL POSITION

An academy's money is not made on the pitch. It is made or lost in three rooms: the intake trial, the end-of-season retention meeting and the registration desk. Coaching is where the budget is spent; those three rooms are where its return is decided, and almost no academy manages them as if that were true.

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CONTENTS

Five parts, three appendices

	Executive summary	4
I	The academy as an economic unit	5
1.1	Where the money comes from	6
1.2	Where the money goes	7
1.3	Conversion, and what a graduate is worth	8
1.4	Rule-based income: the money that depends on paperwork	9
II	Operations: the six systems that run an academy	10
2.1	Pitches, hours and the calendar	11
2.2	The coaching workforce	12
2.3	Pathway, retention and dropout	13
2.4	Families: the customer nobody manages	14
2.5	Medical, welfare and safeguarding as operations	15
2.6	Administration, information and governance	16
III	Money: twelve levers	17
3.1	Fees, pricing and scholarships	18
3.2	Commercial income: sponsors, camps, tournaments, facilities	19
3.3	Institutional funding and the tax structure	20
3.4	Cost discipline without cutting coaching	21
3.5	Partnerships with professional clubs: what the contract must say	22
IV	Measurement: the account, the indicators and the maturity model	23
4.1	The academy account on one page	23
4.2	The five-level maturity model and self-assessment	24
4.3	Benchmarks and reference ranges by tier	25
V	The improvement programme: four weeks, ninety days, twelve months	26
A	Appendix A: the Spanish framework	27
B	Appendix B: templates and worked examples	28
C	Appendix C: sources and references	29
	About the author	30

EXECUTIVE SUMMARY

Seven findings, and what to do first

- 01 Academies are financed as costs and judged as investments, and nobody reconciles the two.** The eighteen Bundesliga clubs invested €252 million in youth and women's football in 2024/25, about 5% of revenue; FC Barcelona budgets €26.7 million for its youth football; a Category One academy in England needs at least £2.5 million and eighteen full-time staff.¹⁻³ The numbers span two orders of magnitude. The question a board should ask is the same at every scale: cost per player-season, by phase, against what the phase produces.
- 02 The return is late, concentrated and mostly rule-based.** The average club that trained a major-league player produced fewer than six in twenty years; 11% of Category One graduates reach twenty league appearances, 6% from Category Two, 3% from Category Three.⁵⁻⁶ Benfica earned €589 million from trained players in a decade; almost every other academy earns its return in first-team minutes, training compensation, solidarity and domestic training rights.⁷
- 03 Rule-based income is under-claimed because registration records are poor.** FIFA training compensation pays €10,000 to €90,000 per season in UEFA; solidarity pays 5% of every international fee; in Spain a player's first professional licence with a Primera División club triggers €52,620 shared among the clubs that trained him.⁸⁻¹⁰ The FIFA Clearing House pays from the player's electronic passport, and clubs missing from it have ten days to claim. Most formative clubs have never looked.
- 04 The operating cost is driven by pitch-hours and coach-hours, not by headcount.** Contact time runs from about four hours a week at foundation age to ten or twelve in youth development and full-time thereafter.²² A floodlit artificial pitch can be programmed for seventy to eighty hours a week. The calendar is the largest cost lever most academies have never pulled.
- 05 Dropout is the largest unmanaged loss.** A meta-analysis puts annual dropout from organised youth football at 23.9% (boys 21.4%, girls 26.8%); season-to-season rates of 18–36% are typical and one high-level cohort lost 60%.¹³⁻¹⁴ Enjoyment is the strongest predictor.¹⁵ For a fee-financed club, every family that leaves in March is revenue the coach spent.
- 06 The coaching workforce is the cost line and the quality line.** Coaches are 50–65% of an academy's spending. In Spain, Ley 7/2024 removes the employer's common-contingency contribution for coaches of under-18s in non-profit clubs, which ends the financial argument for informal payment.¹⁶ Regularised, trained, retained coaches are cheaper than the turnover they replace.
- 07 A partnership with a professional club is worth what the contract says.** Villarreal's network of fourteen agreed clubs trades money, coach education and access for priority over emerging talent.²¹ A formative club that signs without compensation terms, registration continuity and an exit clause sells its best asset for the price of a coaching clinic.

WHAT TO DO FIRST

Build the academy account on one page: cost per player-season by phase against what each phase produces. Reconstruct every current player's registration history. Audit fee collection, dropout by month and pitch utilisation. Put coaches on written terms. Read the partnership contract. Choose three indicators the board will see every quarter. All of it fits in ninety days (Part V).

€252m

invested by the eighteen Bundesliga clubs in youth and women's football in 2024/25, up 9% on the previous season¹

11 / 6 / 3%

of recent English academy graduates reaching twenty league appearances, by category of their first academy⁵

23.9%

weighted mean annual dropout from organised youth football across published cohorts¹³

€52,620

domestic training rights triggered in Spain by a first professional licence with a Primera División club, shared among training clubs¹⁰

PART I

I

The academy as an economic unit

An academy is a pipeline with a price at every stage. Money goes in at the front, per player and per season, for years. Value comes out at the back, per graduate, late and unevenly. Everything in between is operations, and operations decide how much of the front-end spend reaches the back end.

Three kinds of institution run academies, and they are financed in three different ways. An elite professional club funds its academy from first-team revenue and expects graduates, sales and squad-list compliance in return. A mid-size professional club funds a smaller version of the same thing and expects, above all, not to buy what it could have made. An independent formative club is funded by families, sponsors and public bodies; it produces players for other people's academies and owes its existence to the families who pay in September and decide in March whether to pay again.

The three are usually discussed as if they had nothing in common. They share the four economic properties opposite, and the same blind spot: none of them normally knows what a player-season costs, by phase, against what the phase produces. Without that number a budget is last year's expenses plus inflation, and an "investment in youth" is a sentence in an annual report.

Part I supplies the frame and the benchmarks; Part II the operations that move cost; Part III the revenue side; Part IV the page on which a board sees, once a quarter, whether the academy is doing what it is paid for.

FOUR ECONOMIC PROPERTIES

Cost is front-loaded and per player. Every registered player consumes coaching hours, pitch time, kit, licence fees and insurance from the day he joins; cost does not wait for talent to declare itself.

Value is back-loaded and per graduate. First-team minutes, sales, compensation and solidarity arrive years later and attach to a handful of players. Most of the spend is on players who leave; that is the nature of development.

Rule-based income depends on paperwork. Compensation, solidarity and domestic training rights are calculated from registration histories; gaps in the records forfeit money already earned.

Every academy has a customer. For a professional club it is the first team and the board that funds it; for a formative club it is the family. Both withdraw silently before they withdraw formally.

TIER	FINANCING LOGIC	WHAT IT MUST PRODUCE
A · Elite professional	Club revenue; academy is a cost centre inside a €100m-plus business	Graduates, sales, squad-list compliance, reputation
B · Mid-size professional	Club revenue plus rule-based income and occasional sales; budget under constant pressure from the first team	Cheaper squad places than the market offers
C · Independent formative	Fees, sponsors, public grants, camps and tournaments; small rule-based income	Retained families, players progressing, a solvent June

Reference points, not fixed categories: a Segunda División club with a strong cantera sits between A and B; a large formative club with a semi-professional first team sits between B and C.

1.1

Where the money comes from

Six channels finance youth football. Their mix defines the institution: a professional academy lives on the first three, a formative club on the last three, and each is exposed to a different way of losing the money it depends on.

CHANNEL	WHAT IT IS	WHO DEPENDS ON IT	HOW IT IS LOST
Sporting value	First-team minutes that would otherwise be bought; squad-list compliance (UEFA requires eight locally trained players in a list of twenty-five, at least four trained by the club itself) ¹²	Tiers A and B	Graduates blocked by purchases; no pathway capacity by position
Transfer proceeds	Sales of graduates and sell-on clauses. Benfica earned €589 million and Ajax €454 million from trained players over the last decade; most clubs earn a fraction ⁷	Tier A; Tier B occasionally	Contracts expiring without protection; no sell-on clause; poor timing
Rule-based income	FIFA training compensation and solidarity; domestic training rights (Spain: €52,620 per first Primera División licence, shared pro rata) ^{8–10}	Every tier; proportionally largest for Tier C	Registration gaps; missed Clearing House windows; no claims register
Fees and services	Membership fees, camps, clinics, technification programmes, tournaments	Tier C; Tier B for camps	Dropout; poor collection; pricing that ignores cost
Commercial	Sponsorship, kit contracts, naming rights, own media, facility rental	Tiers B and C	Partner concentration; unmeasured reach; renewals left to chance
Institutional	Municipal and regional grants, federation programmes, foundation and donor income with tax relief	Tier C; Tier B through its foundation	Missed calls; non-compliant reporting; no entity eligible for relief

What the public benchmarks say

The eighteen Bundesliga clubs invested €252.2 million in youth and women's football in 2024/25, 9% more than the year before, against league revenue of €5.12 billion: roughly 5% of turnover, or €14 million per club for both sections combined.¹ FC Barcelona's 2024/25 budget puts its youth football at €26.7 million, up from €25.6 million.² In England, a Category One academy must carry an operating budget of at least £2.5 million and eighteen full-time staff, and the Premier League reports more than £2.5 billion invested in youth development since 2012 against more than £4 billion in transfer and loan fees generated by academy graduates.^{3–4} Every one of these numbers is the club's or the league's own, and none of them is a cost per player-season. That is the number this playbook asks for.

ILLUSTRATION, NOT A BENCHMARK

An independent formative club with 700 players and 42 teams, charging an average of €600 a season, takes about €420,000 in fees. Sponsorship of €70,000, grants of €50,000, camps and tournaments of €45,000 and small other income bring it to roughly €600,000. Fees are 70% of the whole. A 10% rise in mid-season dropout costs more than the sponsorship of the shirt. The full illustration is in Appendix B.

Public funding varies by municipality and region; the figures on this page are one city's published calls in 2025–26, given as an order of magnitude only.

~5%

of Bundesliga revenue invested in youth and women's football, 2024/25¹

€26.7m

FC Barcelona's budgeted cost of youth football, 2024/25²

€700,000

one Spanish city's 2025 grant line for school and federated sport, and, separately, its 2026 agreement with the local professional club for youth, women's and inclusive football²⁰

1.2

Where the money goes

Academy accounts are rarely published, and when they are, they are aggregated with the first team or the women's section. The structure below is the author's reconstruction from the accounts, regulations and staffing rules that are public; the ranges are estimates and should be replaced by the institution's own ledger.

COST LINE	TIER A	TIER B	TIER C	WHAT DRIVES IT
Coaching and technical staff	45–55%	50–60%	45–60%	Number of teams, sessions per week, full-time versus part-time mix, coordinator layer
Medical, performance, education, welfare	12–18%	8–12%	2–5%	Phase coverage, in-house versus contracted, schooling arrangements for scholars
Facilities and utilities	10–18%	8–15%	8–15%	Owned versus municipal, floodlighting, artificial surface renewal, maintenance
Competition, licences, referees, travel	6–10%	8–14%	12–18%	Number of teams, federation tariffs, geography of the competition, transport policy
Equipment and kit	3–5%	4–7%	6–10%	Kit contract terms, replacement cycles, whether families buy kit through the club
Administration, insurance, data protection, safeguarding	5–8%	5–8%	6–10%	Registration and invoicing systems, statutory roles, audit
Scholarships, subsidised places	—	—	2–5%	Policy choice; funded from fees or from a dedicated donor line

Author's estimates for a typical institution in each tier, as shares of the academy's own operating spend, excluding capital projects and first-team staff who also work with the academy. Tier C shares vary with the share of unpaid coaching, which the playbook argues should be small.

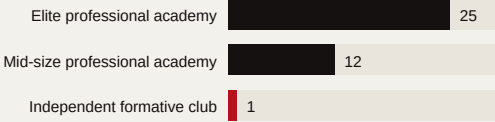
The four cost drivers

Every line above is moved by one of four quantities: **pitch-hours** (how many hours of usable surface the academy controls and how many it wastes), **coach-hours** (how many hours of paid coaching each player receives, and at what hourly cost), **travel** (the geography of the games programme) and **administration** (the number of systems, roles and reconciliations required to run the season). Headcount is a consequence of these, not a driver. An academy that manages the four quantities can add players without adding cost per player; an academy that manages headcount loses coaching quality first and overheads last.

By phase, not only by tier

Cost per player-season rises steeply with age: foundation players train two or three times a week in large groups on half a pitch; a scholar trains daily, plays a national programme and consumes medical, education and accommodation cost. In a professional academy the top two age groups routinely absorb 40–50% of the budget for 15–20% of the players (author's estimate). The one-page account in 4.1 separates the phases so that a board sees where the money concentrates and asks whether the phase's conversion justifies it.

INDICATIVE COST PER PLAYER-SEASON, € THOUSAND (AUTHOR ESTIMATES)



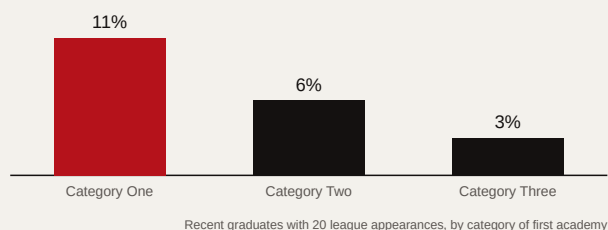
Indicative cost per player-season by tier, in thousands of euros. Author's estimates: Tier A from a €25–35 million budget over 200–250 players (published examples run from €26.7 million at FC Barcelona to the £2.5 million EPPP floor);^{2–3} Tier B from a €2–4 million budget over 180–250 players; Tier C from a €0.5–0.8 million budget over 600–800 players.

The unit that matters is the player-season. A Tier C club that knows its player-season costs €850 and charges €600 knows it is subsidising every family by €250 and can decide, on purpose, who pays for that. A club that does not know is deciding by accident.

1.3

Conversion, and what a graduate is worth

The economic case for an academy rests on a small number of players. The published conversion rates are lower than most boards assume, and the value of the players who do convert is higher than most academies record.



Share of recent English academy graduates who went on to make twenty league appearances, by the category of their first academy. Source: Premier League, Youth Development Parent Hub.⁵

What the rates mean

Across Europe's five major leagues, 13,881 players appeared over twenty seasons, trained by 2,424 clubs: fewer than six per training club, with a few dozen clubs producing most of the output.⁶ In England, the Premier League's own figures put the share of recent graduates reaching twenty league appearances at 11% for those who started in a Category One academy, 6% for Category Two and 3% for Category Three.⁵ For a formative club the relevant conversion is different: the share of players who move to a professional academy, the share who reach a national youth league, the share who keep playing at eighteen. Each institution must define its own conversion events; the discipline is the same.

Two consequences follow. First, an academy cannot be judged on graduates alone in any single year; the sample is too small and the delay too long. It must be judged on the intermediate conversions it controls and on the cost of each. Second, because the outcome is so concentrated, a single wrong release at fourteen can cost more than the academy's annual budget. That is the argument for the retention-decision discipline described in 2.3.

Three ways a graduate is worth money

Replacement. A graduate who plays 1,500 first-team minutes replaces a purchase and the wages that come with it. For a mid-size professional club, one such player every two seasons covers the academy budget on its own; the calculation belongs in the one-page account, with the club's real purchase prices, not an assumed one.

Sale and sell-on. Transfer income is real but rare and skewed: CIES reports Benfica at €589 million and Ajax at €454 million over a decade, with Lyon, Monaco, Sporting, Real Madrid, Palmeiras and Leverkusen in the top ten.⁷ Below the top hundred the income comes in single, occasional transactions, which is why contract timing, sell-on clauses and registration continuity matter more than volume.

Rule-based. Training compensation, solidarity and domestic training rights attach to every graduate who turns professional anywhere, whether or not he ever played for the training club's first team. For a formative club this is the only channel through which a professional career pays back, and it is covered in 1.4.

THE QUESTION FOR THE BOARD

Not "how many players did we produce" but "what did each conversion cost, and what did it return, over five seasons". A Tier B academy that spends €3 million a year and places two players in the first team every three seasons has a cost per first-team graduate of about €4.5 million. Whether that is good depends on what the club pays in the market for the same squad place. Most clubs have never put the two numbers side by side.

Two academy models, again

An academy that supplies its own first team (Athletic Club's graduates play two thirds of their major-league minutes at home) needs pathway, loan and contract intelligence. An academy that supplies the market (Real Madrid's graduates play 13% of their minutes at home) needs valuation, timing and clause design.⁶ A formative club supplies other people's academies and needs registration discipline and contract terms with its partners. The operating model follows the choice; an academy that has not made the choice cannot decide what to measure.

1.4

Rule-based income: the money that depends on paperwork

Three mechanisms pay training clubs for players who turn professional elsewhere. All three are calculated from registration records. An academy that cannot document which seasons a player spent with it forfeits money it has already earned.

FIFA TRAINING COMPENSATION, UEFA CLUBS (PER SEASON)⁸

Category I	€90,000
Category II	€60,000
Category III	€30,000
Category IV	€10,000

Due on first professional registration and on international transfers until the end of the calendar year of the 23rd birthday, for training from 12 to 21; seasons between the 12th and 15th birthdays are always valued at the Category IV rate; amount set by the new club's category.

SOLIDARITY MECHANISM⁹

Share of any international transfer fee	5%
Seasons of 12th–15th birthday	0.25% each
Seasons of 16th–23rd birthday	0.5% each

Deducted by the buying club and distributed to every club that registered the player in those seasons, on every subsequent transfer, not only the first.

SPAIN: DOMESTIC TRAINING RIGHTS (ART. 118 RFEF)¹⁰

First professional licence, Primera División club	€52,620
Segunda División club	€23,003
Third tier	€3,005
Other divisions	€500

Long-standing scale, shared pro rata among the clubs that trained the player; a later move to a higher category pays the difference. Confirm the current season's circular before relying on any figure.

How the money is actually paid

Since November 2022 the FIFA Clearing House has processed training rewards centrally. When a triggering event occurs, the system generates a provisional electronic player passport from the registrations recorded by the associations; clubs that trained the player and do not appear have ten days to ask for inclusion.⁸ The evidence is the club's own registration history: dates, licence types, seasons. Domestic training rights in Spain are settled through the federation on the same principle. In England the EPPP replaced tribunals with a fixed tariff for moves between academies: £3,000 a year for ages nine to eleven, then £12,500, £25,000 or £40,000 a year for ages twelve to sixteen depending on the receiving academy's category, with appearance-based add-ons up to £1.3 million and a share of future fees.¹¹ Different systems, one lesson: the paperwork is the asset.

What a claims discipline looks like

- 01 **One registration history per player**, reconstructed for every current and former player back to the 12th birthday: club, season, licence type, dates of entry and exit, reason for exit.
- 02 **A claims register** listing every former player now registered elsewhere, the clubs he has passed through, and the events that would trigger a claim: first professional registration, international transfer, first professional licence in Spain.
- 03 **A named owner** who checks the register at each window, monitors the Clearing House notifications and the federation's lists, and files within the ten-day period.
- 04 **A sell-on clause and a registration-continuity clause** in every agreement with a professional club that takes a player, so that the formative club's seasons are recorded and its share is contractual, not discretionary.
- 05 **A recovered-income line** in the academy account, reported to the board, so that the work is visible and the money is not absorbed into general funds without anyone noticing what produced it.

ILLUSTRATION, NOT A FORECAST

A formative club trains a player from eight to fifteen, four of those seasons between the 12th and 15th birthdays. He joins a professional academy at sixteen and signs his first professional licence with a Primera División club at nineteen: the formative club's pro-rata share of the €52,620 is half, since it holds four of the eight training seasons counted from twelve, about €26,000. Four years later he is transferred abroad for €10 million: solidarity of 0.25% per season for four seasons is 1% of the fee, €100,000, and it recurs on every later transfer. On a fee-financed budget of €600,000, that is the difference between a scholarship fund and none. Whether it is ever received depends entirely on whether the registrations exist and someone claims.

PART II

II

Operations: the six systems that run an academy

Six operating systems determine how much of the budget becomes development. Each has a version that works at every scale, a typical way of failing, and a first fix that costs almost nothing. The following pages take each in turn.

SYSTEM	WHAT GOOD LOOKS LIKE	TYPICAL FAILURE	FIRST FIX
2.1 Time and space	A fixed weekly grid of pitch-hours, published in June, with utilisation above 75% and every team's contact time set by phase	Pitches allocated by seniority and habit; the best surface idle at 4 pm and overbooked at 7 pm; sessions cut to fit	Count pitch-hours available and demanded; publish the grid
2.2 People	Written terms for every coach, a qualification ladder, a coordinator for every six to ten teams, forty hours of internal education a year	Informal payment, no onboarding, coaches learn the methodology from the previous coach, 30% leave every summer	Contracts and a coaching handbook
2.3 Pathway	Progression criteria by phase, retention decisions recorded with reasons, dropout measured monthly, every release handled in person	Selections made in May by whoever is in the room; families learn by not being called; the club never learns who left or why	A monthly dropout count and a release protocol
2.4 Families	An onboarding pack, two named contacts, communication standards, a complaints route, one survey a year	WhatsApp groups as the institution; fees explained by rumour; the sporting director as complaints desk	A one-page family charter
2.5 Welfare	A safeguarding delegate, written protocols, medical cover matched to phase, incident log, insurance understood	Compliance on paper; nobody knows who signs off a concussion return; the delegate is the busiest coach	Name the roles; write the three protocols
2.6 Administration	One registration system, one identifier per player, invoicing automated, licences on time, a board pack each quarter	Three spreadsheets and a treasurer's memory; fees chased by coaches; licence penalties; no accounts until the assembly	One system of record and a monthly close

The order is deliberate. Time and space come first because they are the physical constraint on everything else: an academy cannot add a session it has no pitch for, and it cannot pay a coach for hours it cannot schedule. People come second because coaching is the largest cost and the only quality lever. The pathway and the families are where cost becomes value or waste. Welfare and administration are the systems that let the other four run without the director in every room.

None of the six requires software to start. All six become cheaper and more reliable with a single system of record, which is why 2.6 is the last page of Part II and the first project in most improvement programmes. An academy that reads the table and recognises three or more of the failures in the third column should assume the others are present and unmeasured.

2.1

Pitches, hours and the calendar

Pitch-hours are the academy's production capacity. Most academies do not know how many they have, how many they use, or what one costs. The calendar is therefore managed as a negotiation between coaches rather than as a budget.

The arithmetic

A floodlit full-size artificial pitch can be programmed for roughly seventy to eighty hours a week; a natural-grass pitch sustains a fraction of that before it fails (author's planning assumption; the institution should use its own maintenance records). Two full-size artificial pitches and one small-sided area therefore give an academy around 180 programmable pitch-hours a week, of which perhaps 120–140 fall in the after-school and evening window that families can use.

Demand is set by phase. In the English system, contact time runs from about four hours a week in the foundation phase to ten or twelve in the youth development phase and full-time in the professional development phase;²² a formative club typically offers two or three sessions a week of seventy-five to ninety minutes. Forty-two teams at three sessions of eighty minutes on half a pitch consume about 84 full-pitch-hours a week before matches, which is within capacity on paper and over capacity between six and eight in the evening on every weekday, which is where the real constraint lives.

Six scheduling rules

- 01 Publish the grid in June for the whole season; changes require the coordinator's signature, not a message in a group.
- 02 Allocate by phase, not by seniority: foundation groups in the early slots on small pitches, youth development in the middle, the oldest groups latest.
- 03 Share surfaces by format: three foundation teams on a full pitch is normal; one is waste.
- 04 Stagger arrivals by fifteen minutes to spread car-park and changing-room load; most complaints from families are about the fifteen minutes before and after the session, not the session.
- 05 Cluster home matches by pitch and by phase so that referee, first-aid and facility cover are shared.
- 06 Measure utilisation monthly: programmed hours, delivered hours, cancelled hours and the reason. A cancelled session is a paid coach and an unpaid family.

COST PER PITCH-HOUR, INDICATIVE

An artificial pitch renewed every ten to twelve years at €400,000–600,000, with floodlighting, maintenance and utilities of €25,000–40,000 a year, costs an owner in the order of €65,000–90,000 a year, or €18–25 per programmed hour at seventy hours a week over a forty-week season (author's estimate). A municipal pitch ceded to a club at a nominal rent costs the club less in cash and more in risk: the tenure, the renewal responsibility and the political calendar all belong to someone else.

The number is worth knowing for one reason: it prices an idle hour. A pitch that sits empty from four to six on weekdays is losing €40–50 a day per pitch that a technification group, a rental or a school programme would have covered.

Municipal facilities

Formative clubs in Spain and much of Europe train on municipal ground under cession agreements, often with the club responsible for day-to-day maintenance and the municipality for capital works. Several cities run separate grant lines for clubs that manage municipal fields;²⁰ the club that applies, documents its maintenance and reports on time is the one that receives them. The cession agreement itself should be treated as the academy's most important contract after its coaches': the term, the renewal conditions, the maintenance split, the hours reserved for the municipality and the right to sublet or host tournaments determine both the cost base and the commercial options in 3.2.

The calendar as a budget

The annual calendar fixes most of the cost base: number of weeks of activity, sessions per week by phase, competition weekends, camps in the holidays, and the closed periods. A club that runs thirty-eight weeks and charges for forty is subsidising nothing and losing families' trust; a club that runs forty-two weeks and budgets for thirty-eight pays coaches from a reserve it does not have. The calendar, the fee ladder and the coaching contracts should be built together, in June, from the same spreadsheet.

Every pitch-hour has an owner, a cost and a purpose. When the three are written down, the calendar stops being a negotiation and becomes a plan.

2.2

The coaching workforce

Coaching is half the budget and the whole product. The institutions that develop players consistently treat coaches as staff to be recruited, trained, paid properly and kept, rather than as a rotating supply of former players with an evening free.

STAFFING PARAMETER	TIER A	TIER B	TIER C
Coaches per team	Two to three plus specialists	Two	Two; one at foundation phase with a shared assistant
Players per coach, foundation phase	6–8	8–10	8–12
Coordinator to teams	One per phase, full-time	One per phase	One per six to ten teams, part-time
Full-time share of coaching staff	Most	Phase leads and older groups	Head of coaching and coordinators; the rest part-time
Minimum qualification, by phase	As set by the federation for the competition; a club standard one level above the minimum for head coaches from the youth development phase, with a funded route to reach it		
Internal education	Weekly	Fortnightly	Monthly session plus forty hours a year of documented content
Turnover target	Under 20% of coaches a season, measured; every departure interviewed		

Author's reference values, consistent with English academy staffing rules for Tiers A and B and with the practice of large formative clubs for Tier C; the institution should set its own and publish them.³

Pay structures and the law

Three payment models exist in youth football: genuine volunteering, with documented expense reimbursement only; part-time employment on a written contract with hours and a season stipend; and full-time employment. The model that does not exist in law is the fourth one many clubs use: a regular monthly amount paid to a "volunteer" for fixed hours. In Spain, staff of non-profit sports entities have had to be enrolled in Social Security since 2013, and volunteer status requires payments to be irregular, expense-based and documented.¹⁷ Since 22 December 2024, Ley 7/2024 grants a 100% bonus on the employer's common-contingency contribution for coaches and monitors of under-18s in non-profit, non-professional entities,¹⁶ which removes most of the cost difference between informal and formal payment. What remains is risk, and it sits with the club.

Recruitment and onboarding

Recruit in March, not August. Interview against the methodology. Require the safeguarding checks before the first session. Give every new coach a written onboarding week: the handbook, the calendar, two observed sessions, the family charter and the name of the coordinator who will watch his first three sessions.

What a coach costs, and what turnover costs

A part-time head coach paid €3,000–5,000 a season for three sessions a week and a match costs €10–17 per delivered hour before contributions (author's estimate; local rates vary). Replacing him costs a recruitment cycle, a summer of uncertainty for the group and a season in which the methodology restarts. Clubs that do not measure turnover repeat the first season indefinitely.

The methodology document

The cheapest quality control in an academy is a written methodology: playing principles by phase, session structure, review routine, the language used with players and families. It exists so that a coach who joins in August coaches in September as the club coaches, and so that a coordinator observes a session against a standard rather than a preference. Villarreal's academy put a methodology department in charge of selecting and training every coaching staff, having concluded that it had good players and good recruitment but lacked leadership on the pitch.²¹ One to three pages per phase; the discipline is that it is used.

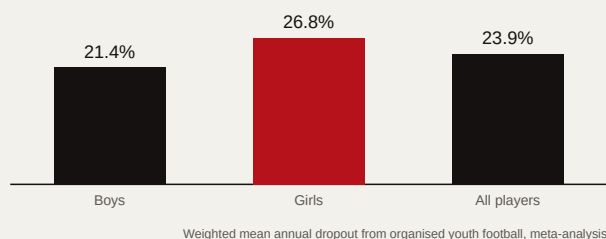
THE THREE COACH NUMBERS A BOARD SHOULD SEE

Cost per delivered coaching hour, by phase. Share of coaches on written terms and meeting the club's qualification standard. Coach retention season on season, with reasons for every departure. The first prices the product, the second measures quality, the third predicts next season.

2.3

Pathway, retention and dropout

Dropout is the largest unmanaged loss in youth football. It is a development failure in every academy and a direct revenue loss in a fee-financed one, and it is measurable monthly with data every club already holds.



Weighted mean annual dropout from organised youth football across published cohorts. Source: Møllerlækken, Lorås and Pedersen (2015), meta-analysis.¹³

What the research shows

Across fourteen studies, most of them European, the share of children and adolescents who dropped out of organised football from one season to the next ranged from 18% to 36%, and reached 60% in one high-level cohort where the time demands of the sport competed with everything else in a teenager's life.¹⁴ A meta-analysis puts the weighted annual rate at 23.9%, higher for girls than boys.¹³ A four-year prospective study of 1,762 players found that enjoyment was the main predictor of leaving, in both the short and the long term; players who left also had fewer family members involved in the club and more alternatives.¹⁵

The pattern is not random. Dropout spikes at the transitions: from small-sided to eleven-a-side formats, from foundation to youth development, and at fifteen and sixteen when the club's selection becomes visible and the school's demands rise. An academy that knows its own curve by age and month can intervene before the transition rather than count losses after it.

Retention as revenue

For a formative club charging €600 a season, a 5-point improvement in annual retention on 700 players is thirty-five families and about €21,000 a year, recurring, before siblings and before the tournament and camp income those families also bring. It is larger than most sponsorship lines and it is entirely within the club's control. For a professional academy, the same improvement means that late developers stay long enough to be seen.

Six interventions that work

- 01 **Playing time rules by phase**, published to families: in the foundation phase every player plays at least half of every match; in the youth development phase a minimum share over the month. Enjoyment is mostly minutes.
- 02 **Transition management**: a named coach who follows each cohort across the format change and the phase change, and a written plan for the six weeks after each.
- 03 **The second team is not the waiting room**. B and C teams get the same coach quality, the same pitch slots and the same communication; a club that treats them as storage loses them.
- 04 **Girls' pathways with their own coaching plan**, not a copy of the boys' with fewer sessions; the higher dropout rate among girls is a programme design problem before it is anything else.
- 05 **Release with dignity**: every non-renewal explained in person by the coordinator and the coach, with the reasons, a written summary and a referral to a club where the player can continue. Families talk; the release conversation is the club's reputation for the next intake.
- 06 **Measure monthly**: registered players, active players, players who missed three consecutive sessions, exits with reason. The third number is the early warning.

PROGRESSION, RECORDED

Every retain, release, promotion and demotion decision belongs in a record with the options considered, the reasons, the owner and a review date, with the player's maturity status attached. The reasoning is set out in the companion playbook on AI in academies; here the point is economic: a club that can show a family, a partner club or a federation why it decided what it decided protects itself, and a club that can read its own decisions two seasons later stops repeating them.

2.4

Families: the customer nobody manages

In a formative club the family is the customer, the transport department, the volunteer base and the marketing channel. In a professional academy the family is the party whose trust determines whether a player stays through the difficult years. Neither institution usually has anyone responsible for the relationship.

What a family is worth

A family that joins at eight and stays to eighteen pays ten seasons of fees, buys ten seasons of kit, attends camps and tournaments, brings a sibling one year in three, and tells other families what the club is like. At €600 a season and modest extras, that is €8,000–10,000 of lifetime income for a formative club, and the referral value on top (author's illustration). A family that leaves at eleven because nobody explained why the coach changed is worth a third of that. The economics of communication are not subtle; they are simply never calculated.

The family charter

One page, given at registration and published: what the club promises (sessions, playing-time rules, coach qualifications, communication standards, response times, how decisions about selection are made and who explains them) and what it asks (fees and dates, attendance, conduct on the touchline, the boundary around sporting decisions). The last item is the one that saves the most time. A club that states in writing that team selection is the coach's decision, reviewed by the coordinator, and that families may ask for an explanation but not a reversal, converts a hundred conversations a season into ten.

Communication standards

- **Two named contacts** per team: the coach for football, the coordinator for everything else. The sporting director is not a contact.
- **One channel for information, one for conversation.** A club app or a mailing list for fixtures, fees and notices; scheduled calls or meetings for anything about an individual player. Group chats are for logistics only and are administered by the club, not by a parent.
- **A response standard:** acknowledgement within two working days, an answer within a week, and a record of both.
- **Two individual conversations a season** with every family in the youth development phase and above, with a written summary of the player's plan. This is the single practice that most reduces spring dropout.
- **A complaints route** that does not run through the coach: a form, a named person, a fifteen-day answer, and a log the board sees.

FEES, EXPLAINED ONCE

What the fee covers, session by session; what it does not (kit, travel, tournament entries); the payment dates and the instalment option; the scholarship route and who decides it; what happens if a player leaves in January. Written down, this document ends the most corrosive conversation in a formative club: the one in which a family believes it is paying for a different product than the one it receives.

Collection follows transparency. Clubs that publish the fee document and invoice on a fixed calendar report collection above 97%; clubs that collect through coaches report chronic arrears and coaches who resent the role (author's observation from published club practice; measure it).

The annual survey

Twelve questions, one per family, in April, before renewal decisions are made: satisfaction with coaching, communication, facilities, fairness of playing time, likelihood of renewing, likelihood of recommending, and three open questions. The result goes to the board with last year's beside it. Most clubs will find that the two lowest scores are communication and playing-time fairness, and that both are fixable without money.

Volunteers

Families supply most of the unpaid labour of a formative club: transport, matchday organisation, tournaments, the bar, the shop. The institutions that keep volunteers give them written roles, a named coordinator, insurance, recognition and a fixed term. The ones that lose them ask for help by message the night before. A volunteer register with roles and hours is also the evidence a municipality asks for when it assesses community value.

A family does not leave a club. It leaves a coach it could not talk to, a decision nobody explained, or a fee it did not understand. All three are operations.

2.5

Medical, welfare and safeguarding as operations

Welfare is usually discussed as compliance. It is better understood as three operating systems with named owners, written protocols and a cost line, because that is what regulators, insurers and families will examine when something goes wrong.

SYSTEM	MINIMUM, EVERY TIER	TIER A AND B ADDITIONS
Safeguarding	A named safeguarding delegate, a written protocol, criminal-record checks for every adult with access to minors, a code of conduct signed by staff and families, an incident log, annual training. In Spain the child-protection law of 2021 requires a protection delegate in sports entities working with minors. ²³	A welfare officer per phase; a policy on images, travel and overnight stays; an external audit every two years
Medical	First-aid cover at every match, an emergency plan per facility with defibrillator location and access route, an injury log to a common standard, a return-to-play rule for concussion signed by a named person, insurance and federation cover understood by the office	Physiotherapy from the youth development phase, a club doctor, growth monitoring, individual load baselines, pre-season screening
Welfare and education	A player-care contact, a policy on school attendance and exam periods, a written route for a player or family to raise a concern outside the coaching line	Education staff for scholars, accommodation standards, mental-health provision, exit and transition support

What it costs

For a formative club, the minimum column above costs a coordinator's time, a training day, the checks and the insurance: 2–5% of spending, most of it already being spent badly. For a professional academy the medical and welfare line is 8–18% and is the first line raided when the first team needs money; the injury burden and the incidents that follow cost more than the saving, and they arrive within the same season.

Girls' football and welfare

Mixed-age and mixed-sex training in small clubs, changing-room arrangements, coaching staff composition and the higher dropout among adolescent girls all sit at the intersection of welfare and operations. A club growing its girls' section should treat the welfare provisions as part of the programme design from the first season, not as an adjustment made after the first complaint.

Three protocols, written this month

- 01 Concussion and head injury.** Removal from play, who assesses, who authorises return, minimum stand-down, communication with the family and the school. One page, signed by the medical lead and the head of coaching.
- 02 Safeguarding concern.** What any adult does when they see or hear something; who they tell; what is written down; what is reported outside the club and when; how the family is informed. One page, signed by the safeguarding delegate and the president.
- 03 Facility emergency.** Access for ambulances, defibrillator locations, the person in charge at each session and match, and the call sequence. One page per facility, on the wall.

Insurance, understood

Most clubs hold federation cover for players and a liability policy for the entity and do not know what either excludes. The office should be able to answer, in writing: what happens if a coach is injured; if a volunteer driver has an accident with players in the car; if a player is injured during a camp that is not a federated activity; if an incident occurs at a tournament abroad. Each answer is either a clause or a gap, and the gap is priced.

THE WELFARE NUMBER A BOARD SHOULD SEE

Incidents logged in the quarter, by type, with the time to resolution and the follow-up completed. A quarter with no incidents logged in an institution with several hundred children is not a safe quarter; it is a quarter with no log.

2.6

Administration, information and governance

Administration is where an academy's cost base and its rule-based income are both decided, and it is usually the least resourced function in the building. One system of record and a monthly close change more than any other single investment.

One system of record

Players, families, registrations, licences, fees, attendance, coaches, contracts, facilities and incidents belong in one system with one identifier per player, from which the federation licence, the invoice, the attendance sheet and the registration history are all produced. For a formative club that system is a club-management platform of the kind now sold by subscription; for a professional academy it is the league or federation platform plus the club's own database. The test is the same: can the office produce, in one working day, a complete registration history for any current or former player, the fee status of every family, and the attendance of every team for the last month? If not, rule-based income is being lost and dropout is being discovered late.

The monthly close

On a fixed day each month: fees invoiced, collected and outstanding; coaching hours delivered against plan; pitch-hours used and cancelled; players active, inactive and exited; incidents; cash position and the twelve-month forecast. Two pages, prepared by the administrator, read by the president, the sporting director and the treasurer. This is the discipline that turns an annual surprise at the assembly into a manageable quarter.

Licences and registration

Federation licence deadlines, insurance dates and identity documentation are the office's calendar. A licence submitted late is a player who cannot play and a fee the family stops paying; a registration recorded under the wrong licence type is a season missing from a training-compensation claim years later. The office should own a licence calendar with named deadlines and a checklist per player, and the sporting side should not be able to register a player outside it.

Governance that a small institution can sustain

- **The board** meets monthly, sees the two-page close, approves the calendar, the fee ladder and the coaching budget in June, and reviews the four indicators in 4.1 each quarter.
- **The sporting committee** (sporting director, head of coaching, coordinators) owns the methodology, the selection decisions and their record, and reports the pathway numbers.
- **The treasurer** owns the close and the forecast; the administrator owns the system of record; the safeguarding delegate reports directly to the president.
- **An annual report** of twelve pages, published to families, sponsors and the municipality: players, teams, progression, coaching qualifications, welfare, accounts, and the plan. It is the document that wins grants and sponsors, and the discipline that produces it is the same one that runs the club.

Data protection, briefly

An academy holds identity, health, image and educational data on hundreds of minors. The system of record must reflect roles: coaches see their squads' attendance and plans, not medical files; the office sees fees and registrations, not reviews; families see their own child's record. Consent is recorded per purpose, images are governed by a written policy, and data on players who leave is exported, retained for the compensation-claim period and otherwise deleted. The companion playbook on AI in academies sets out the governance in detail; the point here is that it is an administrative function with an owner, not a legal abstraction.

THE ADMINISTRATIVE NUMBER A BOARD SHOULD SEE

Days from the end of the month to the close. If it is more than ten, the club is being run on last quarter's information, and every other number in this playbook is late.

An academy that cannot produce a player's registration history in a day has already lost the money that history would have claimed.

PART III

III

Money: twelve levers

Twelve levers move an academy's finances. Seven raise income, five lower cost without touching coaching time. Each is rated for its typical effect on the annual budget of the tier it most concerns and for the effort required; the ratings are the author's judgement from published club practice and should be tested against the institution's own numbers.

#	LEVER	WHAT IT INVOLVES	TIER	TYPICAL EFFECT	EFFORT	PAGE
1	Fee design and collection	A phase-based fee ladder priced from cost per player-season; instalments; direct debit; collection above 97%; a scholarship line	C	+3–8% income	Low	18
2	Retention	Playing-time rules, transition management, two conversations a season, a release protocol; dropout measured monthly	C, B	+2–6% income	Low	13
3	Camps, clinics and technification	Camps, specialist sessions and technification groups on idle pitch-hours, priced separately at a 30–50% margin	C, B	+3–10% income	Medium	19
4	Tournaments and events	One or two hosted tournaments a season on the club's facilities; entry fees, sponsors, catering	C	+2–6% income	Medium	19
5	Sponsorship, tiered and measured	Three or four tiers with defined assets, audience figures and renewal dates; no partner above a third of the total	C, B	+3–8% income	Medium	19
6	Institutional funding and tax structure	Every municipal, regional and federation call answered on time with a compliant report; a vehicle eligible for donor relief; VAT treatment confirmed	C, B	+2–8% income	Medium	20
7	Rule-based income claimed	Registration histories, a claims register, a named owner, clauses with partner clubs	All	Occasional, large	Low	9
8	Pitch-hour utilisation	The published grid; formats sharing surfaces; idle hours sold or programmed; cancellations measured	All	–3–6% cost	Low	11
9	Coaching pay structure	Written terms, regularised contributions with the applicable bonuses, stipends tied to delivered hours	C	Cost-neutral; risk removed	Medium	12
10	Procurement	Kit contract retendered with rebates and family terms; group purchasing; energy and maintenance contracts reviewed	All	–2–5% cost	Low	21
11	Travel and competition policy	Games programme designed by geography; shared transport; tournament participation budgeted per team	All	–1–4% cost	Low	21
12	Partnership terms	Compensation per player, registration continuity, coach education, exclusivity limits and exit in every agreement with a professional club	C	Occasional, large	Medium	22

Effects are indicative ranges on the annual academy budget for the tier named, from a starting position where the lever is unmanaged; they are not additive without judgement, because several draw on the same pitch-hours, volunteers and administrative capacity. Levers 2 and 7 are covered in Parts I and II.

The list is ordered by where a formative club should start, because that is the institution for which money is most often the binding constraint. A professional academy will find levers 7, 8, 10 and 11 the relevant ones, and should read 3.5 from the other side of the table.

None of the twelve reduces coaching hours. That is a design choice. Academies that balance budgets by cutting sessions, coaches or the medical line lose families, players and income within the same season and record the loss as bad luck.

3.1

Fees, pricing and scholarships

Most formative clubs price by tradition: last year's fee plus a little. A fee ladder built from cost per player-season by phase, published with what it covers, does three things at once: it funds the programme, it makes the scholarship policy honest, and it ends the arguments.

PHASE	SESSIONS A WEEK	COST PER PLAYER-SEASON	FEE	LOGIC
Foundation (U8–U11)	2 × 75 min	€550–700	€450–550	Below cost by design; the phase recruits the families who stay ten years
Youth development (U12–U15)	3 × 80 min	€800–1,000	€600–750	Near cost; the most expensive phase to lose players from
Youth, older (U16–U18)	3–4 × 90 min	€900–1,200	€600–800	Below cost; the phase where the club's reputation is made and where retention is hardest
Girls' teams	As above	As above	As above or lower while the section grows	Growth pricing for two or three seasons, funded explicitly

Illustrative ladder for a Tier C club of 600–800 players; costs and fees are author's estimates in the range observed in Spanish and European formative clubs and vary with facility costs, coaching pay and public support. The point is the relationship between the two middle columns, not the figures.

Six pricing rules

- 01 **Price from cost.** Compute cost per player-season by phase first (1.2); set the fee against it; make every subsidy a decision.
- 02 **Publish what the fee covers**, session by session, and what it does not. Kit, travel and tournament entries are separate and visible.
- 03 **Offer instalments by default:** three or four payments on fixed dates, collected by direct debit through the system of record, never by the coach.
- 04 **Sibling and hardship discounts are a scholarship policy**, with a budget line, a named decision-maker and confidentiality, not a favour from the president.
- 05 **Raise fees annually with the calendar**, in June, with the reasons, and never mid-season.
- 06 **Refund rules are written:** what happens if a player leaves in October, January or April, and what happens if the club cancels sessions.

A fee is a promise with a price. The clubs that keep families are the ones where both halves are written down.

COLLECTION, MEASURED

Collection above 97% of invoiced fees by season end; arrears at ninety days under 3%; no coach involved in chasing money. Clubs that move from cash and transfers to direct debit through a club platform report both the collection improvement and the disappearance of the arguments (author's observation; measure it).

Fees are exempt from VAT in Spain when charged by a non-profit sports entity for services closely linked to sport;¹⁹ sponsorship and most commercial income are not. The office should know which invoices carry tax and which do not before the first is issued.

The scholarship fund

A fund of 3–5% of fee income, topped up by a named donor line or a sponsor who wants the association, pays for full or partial places on published criteria: household circumstances, distance, the club's community remit. It is decided by the coordinator and the administrator, recorded, reviewed annually, and never known to the coach or the squad. A club that wants public and donor money needs this policy in writing; it is the first thing a municipality asks about.

Camps and technification are priced separately

Camps, goalkeeper and technification sessions and pre-season programmes are products with their own cost, price and margin (3.2). Bundling them into the season fee hides their economics and makes the fee look expensive to families who do not use them.

3.2

Commercial income: sponsors, camps, tournaments, facilities

Commercial income in youth football is local, relationship-based and under-documented. The clubs that grow it treat it as a product line with assets, prices, delivery and renewal dates, rather than as favours from the president's acquaintances.

Sponsorship: tiers, assets, evidence

TIER	ASSETS	INDICATIVE VALUE, TIER C CLUB
Principal	Front of shirt for all teams, pitch naming or main board, presence at every tournament and camp, annual report cover, own-media presence	€20,000–50,000
Official partners	Sleeve or shorts, boards, a phase or a section (girls' football, goalkeepers), camp title, digital content	€5,000–15,000 each
Local supporters	Boards, tournament stands, programme and website listing, a team's training kit	€1,000–3,000 each
Suppliers	Kit, equipment, transport, catering: value in kind, rebates and family purchase terms	In kind

Author's indicative ranges for a large formative club in a Spanish provincial capital; values depend on audience, exposure and the club's reporting. Sponsorship invoices normally carry VAT; donations to an eligible entity do not and attract relief (3.3).

What sells a youth club to a local business is measured reach and community standing: the number of families, their postcodes, the annual report, the number of sessions and matches, the tournament attendances, the own-media audience, the girls' programme, the scholarship fund. A one-page proposition with those figures, a price per tier and a renewal date outperforms a coffee with the president. No sponsor should exceed a third of the sponsorship total; a concentration above that is a risk, not a success.

Own media

Several formative clubs now run their own video channel and social accounts with match coverage, interviews and family content. The audience is the club's own community plus former players and local business, which is precisely the audience sponsors pay for. It is worth what it is measured at: views, followers, engagement by content type, and a rate card. Images of minors require the consent and access policies in 2.5 and 2.6 before the first upload.

Camps, clinics and technification

Holiday camps and specialist programmes use idle pitch-hours, paid coaches who want more hours, and families who want more football. Priced as products, they run at 30–50% margins (author's estimate): a week-long camp for eighty children at €120 each is €9,600 of income against coaching, insurance, catering and materials of perhaps €5,000–6,000. Three camps and a weekly technification group can add €30,000–60,000 a year to a formative club, and the technification group is also a recruitment channel. The constraints are staffing, welfare cover and the calendar; the risk is treating them as an afterthought and running them at a loss.

Tournaments

A hosted tournament is a sponsorship event, a catering business and a recruitment showcase run on volunteer labour over one or two weekends. Entry fees from thirty or forty visiting teams, a title sponsor, the bar and the merchandise together can clear €10,000–25,000 for a well-run event (author's estimate); a badly run one costs the same in reputation. It needs a budget per event, a named director, an insurance check, a safeguarding plan for visiting minors and a debrief with numbers.

Facilities as income

Where the cession agreement allows it, idle weekday hours and summer weeks are rentable to schools, companies, adult leagues and other clubs. The price is the cost per pitch-hour in 2.1 plus margin; the constraint is the agreement with the municipality, which is why 2.1 asks the club to read it.

THE COMMERCIAL NUMBER A BOARD SHOULD SEE

Commercial income as a share of the total, the number of partners, the largest partner's share, and the renewal rate. A club with fees at 85% of income has a single point of failure called March.

3.3

Institutional funding and the tax structure

Public bodies and donors fund youth football in most European countries. The money goes to the clubs that apply on time, report properly and are organised as entities that qualify. The structure is a choice, and most clubs have not made it consciously.

SOURCE	FORM	WHAT WINS IT
Municipality	Annual calls for federated and school sport; lines for facility maintenance where the club manages a municipal ground; agreements with professional clubs for youth, women's and inclusive football ²⁰	Applying to every line; participation and inclusion data; accounts; an annual report
Regional government	Grants for federated clubs, women's sport, inclusion, coach education, equipment	The same evidence; registration as a sports entity and, where relevant, a volunteering entity
Federation and confederation	Programmes for grassroots, girls' football and coach education, often funded through UEFA's assistance to associations	A relationship with the regional federation
Donors and foundations	Gifts from individuals and companies, with tax relief where the receiving entity is eligible; a partner club's foundation	An eligible vehicle; a named project; receipts and reporting

Order of magnitude: one Spanish city of 700,000 inhabitants published a €700,000 line for school and federated sport in 2025, close to €900,000 for clubs with teams in national top divisions in 2025/26, and a €700,000 agreement with the local professional club for youth, women's and inclusive football in 2026.²⁰

The Spanish tax position, in outline

Since 1 January 2024, donations to entities under the Spanish patronage law attract a personal income-tax deduction of 80% on the first €250 and 40% above it (45% after three years of giving to the same entity), and a corporate deduction of 40% (50% when recurrent), with symbolic returns permitted up to 15% of the gift and €25,000.¹⁸ The relief applies to foundations, public-utility associations and certain sports bodies that opt in; an ordinary club does not qualify unless declared of public utility or giving through an eligible foundation. Services closely linked to sport supplied by a non-profit sports entity are exempt from VAT; sponsorship is taxable.¹⁹ These are questions for the club's adviser; the point here is that they are decisions with a value that can be estimated before they are made.

Public money is not free money. It is paid for in reporting, and the clubs that treat reporting as the product are the ones that receive it every year.

THREE STRUCTURAL OPTIONS FOR A FORMATIVE CLUB

Remain a sports club. Simplest; fees VAT-exempt; no meaningful donor relief; grant-eligible.

Obtain public-utility status. Years of accounts, a public-interest object and a declaration process; opens donor relief; adds reporting.

Create or partner with a foundation. A foundation for the scholarship fund, girls' football or community programmes receives tax-relieved gifts while the club keeps its sporting structure; it costs a board, accounts and a protectorate filing. Several professional clubs run youth and community programmes this way.

Reporting is the product

Institutional funders buy evidence: participants by age and sex, postcodes, scholarships, coaches qualified, safeguarding compliance, accounts, outcomes. The annual report in 2.6 is the application. A club that produces it in September applies to every call with a copy and a cover letter.

Grant discipline

- 01 A calendar of every eligible call, with deadlines, owners and last year's outcome.
- 02 A standing evidence pack updated each September; one person who applies and reports.
- 03 Grant income budgeted at last year's level, not at the level applied for.

3.4

Cost discipline without cutting coaching

The instinct when money is short is to remove a coach, a session or the physiotherapist. Those are the cuts that cost the most within the season. The savings that hold are in procurement, travel, scheduling and administration, and they require a ledger rather than courage.

Procurement

Kit. The kit contract is the largest procurement decision most formative clubs make and the least examined. It should be tendered every three years, with rebates tied to family purchase volume, a fixed-price catalogue for families, delivery dates that precede the season, and a clause on stock and design changes. A club of 700 players sells €150,000–250,000 of kit through its supplier a year; the terms on that volume are worth negotiating (author's estimate of volume from typical family spend).

Equipment, medical consumables and referees' fees are purchased on a schedule, not by the coach who ran out; group purchasing with neighbouring clubs is available and rarely used.

Energy, water and maintenance on a club-managed facility are contracts with renewal dates; floodlighting on timers tied to the grid, not to the last person leaving, is the cheapest saving in the building.

Travel and competition

The games programme is designed, not accepted: the number of away trips over two hours, the tournaments each team enters, the transport policy (club minibus, shared cars, coach hire by phase). A per-team travel budget, agreed in June and visible to the coach, ends the September surprise. For a professional academy the equivalent decision is the national games programme against a regional one for the youngest phases; the development benefit of long travel at eleven is disputed and the cost is not.

Insurance and licences

Federation and insurance costs are per player and per team and are fixed by tariff; the saving is in not paying penalties, duplicates or late fees, which the licence calendar in 2.6 prevents.

The zero-based review, once

Once every three years, rebuild the budget from the operating model rather than from last year: the calendar, the number of teams and players, the sessions by phase, the coach-hours and their cost, the pitch-hours and theirs, the games programme, the welfare minimums, the administration. Compare the result with the actual budget. The gap is either a service the club has forgotten it provides or a cost it has forgotten it carries. Most reviews find both.

WHAT NOT TO CUT, AND WHY

Sessions. A club that reduces from three sessions to two in the youth development phase to save coaching cost loses the families who came for the three, and the income with them, within the season.

The coordinator layer. Coordinators are the quality control on coaching and the contact for families; removing them returns every problem to the sporting director and the president.

Medical and welfare minimums. They are the licence to operate; a single incident without a protocol costs more than a decade of first-aid cover.

Cost per player-season as the target

A board that sets one financial target for the academy should set cost per player-season by phase, with a quality floor (sessions, coach standard, welfare minimums) beneath it. That target rewards utilisation, retention and procurement and punishes the cuts that damage the product. A total budget target does the opposite: it rewards fewer players and fewer sessions, which is how academies shrink.

Cutting coaching to balance a budget is borrowing from next season at an interest rate nobody calculates.

3.5

Partnerships with professional clubs: what the contract must say

Professional clubs build networks of agreed formative clubs to widen their recruitment funnel. The formative club gets coach education, prestige, occasional money and access; the professional club gets priority over the best players in the catchment. The exchange is legitimate. Whether it is fair is written in the contract.

What the professional club is buying

Villarreal CF maintains agreements with fourteen formative clubs across Spain; the club describes the collaboration as covering economic and sporting matters, and it holds priority over the young players who emerge in those clubs.²¹ When it signs a new club it cites the club's coaching standards, its management and its recruitment reach in its province. That is the trade in plain terms: a feeder network is a recruitment asset, and the professional club values it as one.

Nine terms the formative club must negotiate

- 01 **Compensation per player** who moves, by age and phase, with a schedule, whether or not the federation's rules would require it. The English system's fixed tariffs by age and category are a usable reference point for the conversation.¹¹
- 02 **A sell-on share** or a future-transfer share on players who later turn professional, written so that it survives the player's next move.
- 03 **Registration continuity**: the professional club records the formative club's seasons correctly and supports any training-compensation or solidarity claim.
- 04 **Priority, not exclusivity**. A right of first refusal within a defined window, after which the player and family are free; no restriction on the club's other partnerships or on players joining other academies if the partner passes.
- 05 **Coach education delivered**: hours per season, who delivers them, where, and the qualifications supported.
- 06 **Facilities and fixtures**: friendlies, tournaments, training visits, with dates and numbers, not intentions.
- 07 **Brand and commercial rights**: what the formative club may say and sell using the association, and what the professional club may use of the formative club's community.
- 08 **Data and welfare**: what player information is shared, on what basis, with whose consent, and who is responsible for safeguarding at joint activities.
- 09 **Term, review and exit**: three seasons, an annual review with numbers, and an exit that returns the club to freedom without penalty.

HOW PARTNERSHIPS BECOME EXTRACTIVE

The best two players in each age group move every summer for a nominal sum or none; the formative club's older teams are weakened and its families draw the conclusion; the coach-education days become a scouting visit; the "economic aspects" are a kit discount. Five years later the formative club has a badge on its shirt and no record of what it received. None of this requires bad faith. It requires only that the contract was written by one side.

The remedy is a ledger of the partnership: players moved, compensation received, education delivered, fixtures played, commercial value, each season, reported to the board alongside the contract's promises.

The alternatives

Non-exclusive relationships with several clubs, each with the same nine terms, keep the formative club's negotiating position and its families' choices. **Membership of a regional network** of formative clubs shares coach education and tournaments without ceding priority. **Acting as the head of one's own network** of smaller local clubs, which large formative clubs increasingly do, reverses the position: the club then owes the smaller clubs the same fair terms it asks of the professional club above it.

From the professional club's side

A professional club that pays fair compensation, delivers the education it promises and reports to its partners keeps a network that its rivals cannot buy. One that does not will find its partners signing with the club that does. The academy director who reads this page as a counterparty should count how many of the nine terms his club's standard agreement contains.

A badge on the shirt is not a partnership. A schedule of what each side gives, each season, signed and reported, is.

PART IV

IV Measurement: the account, the indicators and the maturity model

An academy is managed by whatever the board reads. If the board reads a total budget line, it manages a cost. If it reads the page below, it manages an institution.

4.1 · THE ACADEMY ACCOUNT ON ONE PAGE

INCOME, BY CHANNEL

Club funding (Tiers A, B)	Transfer from the club's budget	€
Fees	Invoiced, collected, outstanding; collection rate	€ · %
Camps, clinics, tournaments	Income and margin per product	€ · %
Sponsorship and commercial	By tier; largest partner's share; renewal rate	€ · %
Institutional	By source; applied, awarded, received	€
Rule-based	Training compensation, solidarity, domestic training rights, partnership compensation: claimed and received	€
Transfers and sell-ons	Realised in the period	€

COST, BY PHASE AND LINE

Foundation phase	Coaching · facilities · competition · kit · welfare · admin share	€
Youth development phase	As above	€
Older youth / professional development	As above, plus education, medical, accommodation	€
Central	Management, administration, safeguarding, systems, insurance	€

UNIT ECONOMICS

Player-seasons	Registered × months active ÷ 12, by phase	n
Cost per player-season	By phase, against target and last year	€
Fee coverage	Fee income ÷ direct cost, by phase (Tier C)	%
Cost per conversion	Phase cost ÷ players converting to the next phase, or to a professional academy, or to the first team; five-season rolling	€

OPERATIONS, THE SAME PAGE

Time and space	Pitch-hours programmed, delivered, cancelled; utilisation in the evening window	h · %
People	Coaches on written terms; meeting the club standard; retention season on season; cost per delivered coaching hour	% · €
Pathway	Active players; players missing three sessions; exits with reason; dropout by age and month; progression events	n · %
Families	Survey scores; complaints and time to answer; renewal intent	score
Welfare	Incidents logged, by type, time to resolution; checks and training current	n · %
Administration	Days to close; licences on time; registration histories complete	d · %

THE FOUR INDICATORS THE BOARD SEES EVERY QUARTER

- 1. Cost per player-season by phase**, against target, with the quality floor stated beside it.
- 2. Retention**: dropout in the quarter by age, against last year; renewal intent from the survey in the spring quarter.
- 3. Cash**: collection rate, arrears, the twelve-month forecast, and the share of income from the largest source.
- 4. Conversion and recovery**: progression events in the period, rule-based income claimed and received, partnership ledger against contract.

The page is produced by the administrator from the system of record at the monthly close and summarised for the board quarterly. Blank cells are findings: a line the institution cannot fill is a line it is not managing. Appendix B gives a completed illustration for a Tier C club.

4.2

The five-level maturity model and self-assessment

Five levels describe how an academy is run, from dependence on individuals to a system that improves itself. Level five is not the target in every dimension; higher maturity costs administration, and the right level depends on the institution's size and ambition. The self-assessment takes ten minutes and is more useful done by three people separately.

LEVEL	NAME	WHAT IS TRUE AT THIS LEVEL	TYPICAL FAILURE MODE
1	Informal	Practice depends on individuals; nothing is written; the calendar, fees and selections are decided by the people who have always decided them.	The institution loses its memory with every departure.
2	Basic	Some recurring processes exist (a registration system, a fee schedule, a coaching meeting) but are applied inconsistently and are not measured.	Each coordinator runs a different club.
3	Defined	The six systems in Part II are documented with owners; the fee ladder is priced from cost; coaches are on written terms; the monthly close exists; the family charter is published.	Documents exist; adherence is not checked.
4	Managed	The one-page account is produced quarterly; utilisation, dropout, collection and coach retention are measured and acted on; the partnership ledger is kept; the annual report is published.	Measurement without consequence; numbers presented, not used.
5	Leading	Decisions are reviewed against outcomes; the model is revised each season from the numbers; the institution is a reference for others and can show why.	Complexity for its own sake; a small club administered like a large one.

Self-assessment: twelve questions, scored 0 (no), 1 (partly), 2 (mostly), 3 (yes, and evidenced)

01 Do you know the cost per player-season by phase, and was this season's fee ladder set against it?

02 Is there a published weekly pitch grid, and is utilisation measured monthly with cancellations and reasons?

03 Is every coach on written terms with the applicable contributions and bonuses, and is coach retention measured?

04 Is dropout counted monthly by age, with exit reasons, and is there a written release protocol?

05 Do families receive a charter, two named contacts, a fee document and an annual survey?

06 Are the safeguarding delegate, the three protocols, the checks and the incident log in place and current?

07 Is there one system of record with one identifier per player, and a monthly close within ten days?

08 Can the office produce any player's complete registration history in a day, and is there a claims register with a named owner?

09 Is fee collection above 97% by direct debit, with no coach involved in chasing money?

10 Are sponsorship, camps, tournaments and grants each run as a product with an owner, a budget, a result and a renewal date?

11 Does every agreement with a professional club contain the nine terms in 3.5, and is a partnership ledger reported to the board?

12 Does the board see the four quarterly indicators and publish an annual report to families, sponsors and the municipality?

0–9

Levels 1–2. Start with the account (4.1), the grid (2.1) and coaching terms (2.2). Change nothing else until these exist.

10–18

Level 3. Systems exist; measure them. Dropout, collection and utilisation first.

19–27

Level 4. Ready for the commercial and institutional levers at scale, and for partnership renegotiation from strength.

28–36

Level 5 within reach. Review decisions against outcomes each season; publish the model; help the clubs below you.

4.3

Benchmarks and reference ranges by tier

Public benchmarks for academy operations are scarce, and most of what circulates is anecdote. The table separates what is published from what the author estimates, so that an institution can see which of its numbers are being compared with evidence and which with judgement.

MEASURE	TIER A · ELITE PROFESSIONAL	TIER B · MID-SIZE PROFESSIONAL	TIER C · INDEPENDENT FORMATIVE	BASIS
Registered players	200–250 across ten or more age groups; English rules cap age groups at 30 to U14 and 15 at U17–U21	150–250	400–1,200; 25–60 teams	Published rules for Tier A; author's ranges for B and C ³
Annual operating budget	€10–35 million (FC Barcelona €26.7 million; EPPP floor £2.5 million)	€2–5 million	€0.4–1.0 million	Published for Tier A examples; author's ranges for B and C ^{2–3}
Cost per player-season	€15,000–40,000	€8,000–20,000	€600–1,200	Author's estimates from the ranges above
Income mix	Club funding dominant; transfers and rule-based income variable	Club funding; rule-based income material; occasional sales	Fees 60–80%; sponsorship 8–20%; grants 5–15%; camps and events 5–12%; rule-based 0–5%	Author's estimates
Full-time staff	18 minimum in England; typically far more	8–20	2–6, plus part-time coaches	Published minimum for Tier A; author's ranges ³
Contact hours per week	About 4 (foundation), 10–12 (youth development), full-time (professional development)	3–4 / 8–10 / 12–16	2–3 sessions of 75–90 minutes plus a match	English academy rules for Tier A; author's ranges for B and C ²²
Coaches per team; players per coach at foundation age	2–3; 6–8	2; 8–10	2; 8–12	Author's reference values
Coach retention, season on season	Target above 80% in every tier; measure it			Author's target; no reliable published benchmark
Annual dropout	Published rates: 18–36% season on season across fourteen studies; weighted mean 23.9% (boys 21.4%, girls 26.8%); 60% in one high-level cohort. A well-run club should be below 15% in the youth development phase.			Published research; author's target ^{13–14}
Fee collection	—	—	Above 97%; arrears at ninety days under 3%	Author's target
Conversion events	11% of Category One graduates reach 20 league appearances; fewer than six major-league players per training club in twenty years	6% for Category Two, 3% for Category Three (England)	Players moving to professional academies and national youth leagues; players still registered at eighteen	Published for A and B; institution-defined for C ^{5–6}
Rule-based income per trained professional	Training compensation €10,000–90,000 per season in UEFA by category; solidarity 5% of every international fee, shared by seasons; Spain: €52,620 per first Primera División licence, shared pro rata			FIFA and RFEF rules ^{8–10}
Pitch-hours	Floodlit artificial pitch programmable for about 70–80 hours a week; evening-window utilisation above 75% as a target			Author's planning assumption and target

Three rows are worth more than the rest. Cost per player-season by phase prices every operating decision. Dropout shows whether the product is working, monthly. Rule-based income shows whether the office is doing its job, and it is the one most often zero for reasons that have nothing to do with the players.

Where the basis column says "author's", the institution's own measurement replaces the figure the first time it is taken; from the second season its own trend is the only benchmark that decides anything.

PART V

V The improvement programme: four weeks, ninety days, twelve months

Nothing in the first ninety days requires new money. It requires an owner, an administrator for part of the week, the sporting director's cooperation and one board decision. At the end, the institution knows what a player-season costs, who is leaving and why, what it is owed, and what its contracts say.

Weeks 1–4

Diagnose

Build the one-page account from last season's ledger and this season's registrations; estimate cost per player-season by phase. Count pitch-hours available, programmed and cancelled for one month. List every coach with terms, qualification and tenure. Count exits by month and age for two seasons. Reconstruct registration histories for the two oldest age groups. Read every partnership and cession agreement against 3.5 and 2.1. Score the self-assessment.

Weeks 5–8

Fix the foundations

Choose the system of record and start the migration; one identifier per player. Put every coach on written terms with the applicable bonuses; publish the coaching handbook. Publish the family charter and the fee document; move collection to direct debit. Name the safeguarding delegate and sign the three protocols. Open the claims register. Set the four board indicators.

Weeks 9–12

Price and plan

Build next season's calendar, pitch grid, fee ladder and coaching budget from the same spreadsheet. Design two commercial products with budgets. Prepare the sponsorship proposition with reach figures and tiers. Draft the partnership renegotiation position. Present the board note: the account, the findings, the ninety-day results and a twelve-month plan with owners.

Months four to twelve

- **Quarter two.** Monthly closes within ten days; dropout and utilisation measured; family survey before renewals; grant calendar built.
- **Quarter three.** New season opened on the published calendar and fee ladder; camps delivered and margins reported; sponsorship renewed on the new tiers; partnership terms renegotiated.
- **Quarter four.** Annual report published; cost per player-season by phase against target; second self-assessment; zero-based review scheduled for year three.

WHO DOES WHAT	COMMITMENT IN THE NINETY DAYS
President or chief executive	Owns the programme; chairs the board decision on calendar, fees and coaching terms
Sporting director	Pitch grid, methodology, release protocol, partnership position
Administrator or treasurer	Two days a week: the account, the system of record, collection, licences, claims, the close
Head of coaching and coordinators	Coaching terms, handbook, onboarding, dropout count, family conversations
Board	One decision: calendar, fee ladder, coaching budget, the four indicators

WHAT "DONE" LOOKS LIKE ON DAY NINETY

- A one-page account with cost per player-season by phase.
- A published pitch grid with one month of measured utilisation.
- Every coach on written terms; a handbook; turnover measured.
- Two seasons of dropout by age and month; a release protocol in use.
- A family charter, a fee document and direct-debit collection.
- A safeguarding delegate, three protocols, an incident log.
- Registration histories for two age groups; a claims register with an owner.
- Every partnership and cession agreement read; a board note with a twelve-month plan and the four indicators.

Ninety days from now, an institution that follows this plan will have spent almost nothing and will know what it costs, what it is owed, who is leaving and why, and what its contracts promise. Every decision about money is then taken from a page rather than from a feeling.

APPENDIX A

The Spanish framework

The rules that shape the economics of a Spanish academy or formative club, in one table. Summaries as at September 2026, for orientation; every item should be confirmed with the club's advisers and the current federation circular before a decision is taken.

RULE	WHAT IT SAYS	WHAT IT MEANS FOR THE ACADEMY
Ley 39/2022 del Deporte ²³	The framework law on sport: sports entities, professional and non-professional practice, the roles of federations, and the general duties of clubs.	Defines the club's legal nature and the federation's authority over competitions and licences; the starting point for any structural change.
Ley Orgánica 8/2021 (LOPIVI) ²³	Child-protection law: entities working with minors, including sports entities, must have protection protocols and a designated protection delegate.	The safeguarding delegate, the protocol and the training in 2.5 are legal requirements, not good practice.
RFEF Reglamento General, Art. 118, and RD 1835/1991, DA 5 ^{a10}	Domestic training rights when a player signs his first professional licence: a scale by the new club's category (Primera División €52,620.26; Segunda División €23,002.80; third tier €3,005.06; other divisions €500), shared pro rata among the clubs that trained him; later moves to a higher category pay the difference.	Every formative club with a former player in professional football has a claim; the registration history is the evidence. Confirm the current season's circular for amounts and procedure.
FIFA RSTP, Art. 20–21 and Annexes 4–5; Clearing House ^{8–9}	Training compensation on first professional registration and international transfers to 23; solidarity of 5% on international fees; categories set by the RFEF; payments through the FIFA Clearing House from the electronic passport, with ten days to claim inclusion.	Applies to any player who moves abroad; the Spanish club's seasons count regardless of its size. A named owner monitors triggers and files.
Federation licences and coach qualifications	The RFEF and the regional federation set licence types, deadlines, fees, insurance and the minimum coaching qualification by competition and category.	The licence calendar in 2.6; the club's own coaching standard set one level above the minimum for head coaches from the youth development phase.
Ley 14/2013, DA 16 ^a ; Ley 45/2015 de Voluntariado ¹⁷	Staff of non-profit sports entities are enrolled in Social Security; volunteers may receive only documented reimbursement of expenses, not regular payment.	The fourth payment model in 2.2 (a regular sum to a "volunteer") is unlawful; the risk sits with the club and its directors.
Ley 7/2024, DA 2 ^{a16}	From 22 December 2024, a 100% bonus on the employer's common-contingency contribution for coaches and monitors training under-18s in non-profit, non-professional sports entities, applied through the RED system with a specific code.	Regularising part-time coaches costs little more than the informal arrangement it replaces; the office must apply the code and keep the evidence.
Ley 37/1992 del IVA, Art. 20.Uno.13 ^{a19}	Services closely linked to the practice of sport, supplied by public bodies or private sports entities of a social character, are exempt from VAT.	Fees, camps and technification are normally exempt; sponsorship and advertising are taxable. The invoice template must distinguish them.
Ley 49/2002, as amended by RDL 6/2023 ¹⁸	Tax relief for donations to eligible entities (foundations, public-utility associations, certain sports bodies): individuals 80% of the first €250 and 40% above (45% when recurrent); companies 40% (50% when recurrent); symbolic returns up to 15% of the gift and €25,000.	An ordinary club does not qualify; a foundation vehicle or public-utility status does. The scholarship fund and the girls' programme are the natural objects.
Municipal cessions and grants ²⁰	Municipalities cede facilities to clubs under agreements that split maintenance and capital responsibilities, and run annual calls for federated and school sport, for facility maintenance by managing clubs, and agreements with professional clubs for youth and inclusive football.	The cession agreement is the second most important contract the club holds; the grant calendar and the evidence pack in 3.3 collect what is available.
Data protection: LOPDGDD, Art. 7	Digital consent age of 14 in Spain; special-category rules for health data; image rights of minors.	Consent per purpose recorded in the system of record; image policy before any own-media publication.
Real Decreto 1006/1985 ¹⁷	Defines the special employment relationship of professional athletes; non-professional practice is what falls outside it.	Determines which teams and players are "professional" for the purposes of the bonuses and the federation's licence types.

Regional variations exist in federation tariffs, coaching-qualification minimums, grant lines and the treatment of cessions. The playbook uses one provincial capital's published 2025–26 figures as an order of magnitude; the club's own municipality and regional federation are the sources that count.

APPENDIX B

Templates and worked examples

An illustrative one-page account for a Tier C club, and the two registers most academies lack. Every figure below is constructed by the author to show the structure of the analysis; it is not a benchmark and should be replaced by the institution's own numbers.

ILLUSTRATIVE ACCOUNT: FORMATIVE CLUB, 700 PLAYERS, 42 TEAMS

INCOME	€	SHARE
Fees (700 × €600 average)	420,000	70%
Sponsorship and commercial	70,000	12%
Institutional grants	50,000	8%
Camps, clinics, tournaments (net of direct cost)	45,000	7%
Rule-based and partnership compensation	5,000	1%
Other (bar, merchandise, rentals)	10,000	2%
Total income	600,000	100%
COST	€	SHARE
Coaching staff (84 coaches, head of coaching, coordinators)	300,000	50%
Competition, licences, referees, travel	90,000	15%
Facilities and utilities	60,000	10%
Administration, insurance, systems	48,000	8%
Kit and equipment	42,000	7%
Medical and welfare	18,000	3%
Scholarships	18,000	3%
Total cost	576,000	96%
Surplus to reserve	24,000	4%
UNIT ECONOMICS		
Cost per player-season, all phases	€823	
By phase: foundation (200) · youth development (300) · older youth (200)	€650 · €850 · €950	
Fee coverage of cost	73%	
Annual dropout at 20% → exits to replace	140 players; €84,000 of fees at risk	
Largest income source	Fees, 70%: the March exposure	

What the illustration shows

The club is solvent on paper by 4% and exposed in practice: fees are 70% of income, so a 10-point rise in dropout removes the surplus and the scholarship fund together. Coaching is half of cost, as it should be; competition and travel are the second line, and the one most clubs have never designed. Rule-based income is nearly zero, which is either true or unclaimed. Every phase is subsidised, foundation most; that is a policy if the club knows it and an accident if it does not.

CLAIMS REGISTER: FIELDS

player_id · name resolved only in the record	Pseudonymous identifier
seasons_registered	Season, licence type, entry and exit dates, at this club
subsequent_clubs	Every later registration known, with source
trigger_events	First professional registration; first professional licence in Spain; international transfers; dates
claim_basis · amount · status	Art. 118 share; training compensation; solidarity; partnership clause; filed, disputed, received
owner · next_check	Named person; window date

PARTNERSHIP LEDGER: FIELDS, PER SEASON

players_moved	Name, age, phase, date, compensation agreed and received
education_delivered	Hours, dates, who attended, qualification support
fixtures_and_visits	Dates, teams, facilities used
commercial_value	Kit, cash, rights used by each side
contract_vs_delivered	Each promised item against what happened; reported to the board

The fee ladder template is on page 18, the sponsorship tiers on page 19, the coaching parameters on page 12 and the one-page account on page 23.

APPENDIX C

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- 19 Ley 37/1992 del Impuesto sobre el Valor Añadido, Article 20.Uno.13ª (exemption for services closely linked to sport supplied by public bodies and private sports entities of a social character).
- 20 Ayuntamiento de Zaragoza and Zaragoza Deporte Municipal: news item 338008 (5 February 2025): €884,003 to clubs with top-division teams for 2024/25 and a €700,000 line for school and federated sport; Sport Aragón (27 December 2025): €898,905 for 2025/26; Hoy Aragón (7 August 2026): €700,000 agreement with Real Zaragoza for youth, women's and inclusive football; zaragoza.es procedure 32680 (2025): grants for entities managing municipal football fields.
- 21 Villarreal CF: Plaza Deportiva, "El Villarreal reúne a sus 14 clubes convenidos", 10 June 2024; Villarreal CF, "El Villarreal expande sus horizontes en fútbol formativo", 30 December 2021; The Coaches' Voice, "Las claves de la Academia del Villarreal CF", April 2025.
- 22 Contact hours by phase under the EPPP, as summarised by Football Reach (July 2026) and Noble Scouting (October 2025): about four hours a week in the foundation phase, ten to twelve in the youth development phase, full-time in the professional development phase.
- 23 Ley Orgánica 8/2021, de protección integral a la infancia y la adolescencia frente a la violencia (protection delegates and protocols in sports entities); Ley 39/2022, de 30 de diciembre, del Deporte.

ON THE ESTIMATES

Where the text says "author's estimate", "indicative" or "illustration", the figure is constructed from the published ranges above and from the operating logic of the institution described, not measured. The reader should treat every such number as a placeholder for the academy's own, which is the only benchmark that decides anything.

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Jon Soler is a football strategy, business and investment advisor, focused on the major decisions facing clubs, investors, sports organisations and public institutions.

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How this work continues

The playbook is designed to be applied. For an academy or a formative club that wants the assessment done rather than described, the natural next step is a short, structured review: the one-page account, the pitch grid and coaching terms, a dropout and collection audit, the partnership contract read against the nine terms, and a board note with a twelve-month plan, delivered in about four weeks with the club's own people doing the measuring. Scope and terms are agreed after a conversation about the decisions the institution most needs to improve.

Selected samples of the author's analytical work are available on request.

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AREAS OF WORK

- Club and institutional strategy, organisation and transformation, including academy and talent-development strategy
- Football ownership and capital: acquisition strategy, due diligence support, post-investment priorities
- Sovereign and football ecosystems: how governments, leagues and federations build and organise the game

Strategic advisory only. The author is not a lawyer, a licensed agent or a regulated financial adviser, and nothing in this document constitutes legal, medical or investment advice.

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EDITION

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OPERATIONAL AND FINANCIAL IMPROVEMENT OF FOOTBALL ACADEMIES

An academy's money is not made on the pitch. It is made or lost in three rooms: the intake trial, the retention meeting and the registration desk.