



University of
Strathclyde
Glasgow



Fraser of Allander Institute
The Economic Contribution of
Scottish Professional Football

Executive summary

This report examines the economic contribution of professional football to the Scottish economy during the 2023-24 season. It was commissioned by the Scottish Professional Football League (SPFL) and the Scottish Women's Premier League (SWPL) - the bodies responsible for organising top-tier league football in Scotland - together with the Scottish Football Association (Scottish FA), the governing body for the sport. The analysis was prepared independently by the Fraser of Allander Institute at the University of Strathclyde.

Professional football is a significant contributor to the Scottish economy and a major part of the sport and recreation sector. The sport holds a unique place in Scotland's cultural landscape, with over 6.8 million attendances annually at matches involving Scottish professional football teams and international matches, and the Premiership boasting the highest average weekly attendance per-capita in Europe.

In this report, we consider three scenarios to estimate the economic contribution of professional football in Scotland:

1. *Scottish professional football sector and spectator spending (gross)* – includes the supply chain spending of the Scottish professional football sector, along with the economic impact of spectator spending associated with matches.
2. *Scottish professional football sector and spectator spending (net)* – adjusts the gross impacts to account for potential 'crowding out', whereby spending by Scottish residents attending matches substitutes for other domestic economic activities.
3. *Scottish professional football sector* – captures the supply chain spending of Scottish football clubs and related organisations.

Using our model of the Scottish economy that describes inter-industry economic relationships, we estimate how much Gross Value Added (GVA)¹ and employment professional football supports in the Scottish economy. Our economic modelling finds that:

- During the 2023-24 season, once spillover effects are included - encompassing direct, indirect, and induced impacts - the Scottish professional football sector and spectator spending (gross) supports 14,315 full-time equivalent (FTE) jobs and the contribution of £820 million in GVA to the Scottish economy.
- After adjusting for spending that is not additional to the Scottish economy, the Scottish professional football sector and spectator spending (net) supports 12,575 FTE jobs and contributes £660 million in GVA to the Scottish economy.
- The economic activity of the Scottish professional football sector supports 9,245 FTE jobs and the contribution of £545 million in GVA to the Scottish economy.

While this report analyses the 2023-24 season, its publication coincides with an especially exciting period for Scottish football: the men's national team's first World Cup qualification in 28 years and Glasgow's preparations to host Euro 2028 matches at Hampden Park². These events underscore the cultural significance of football and highlight the need for rigorous economic impact assessments.

¹ In this report, GDP and GVA are treated as equivalent, as differences arising from product taxes and subsidies do not affect this type of analysis. All GVA results are presented in 2024 prices.

² Now known as Barclays Hampden.

The Economic Contribution of Scottish Professional Football

Combined, the Scottish professional football sector and spectator spending during the 2023-24 season supports a gross economic contribution of

£820m GVA &

14,315 FTE jobs

across the scottish economy



Over **6.8 million attendances** at professional and international Scottish football matches

42 SPFL clubs

playing in 915

20 SWPL clubs

playing in 323



league and league cup matches

After adjusting for displaced spending, the Scottish professional football sector and spectator spending (net) support

£660m GVA &

12,575 FTE jobs



The total turnover of the Scottish professional football sector was **£426 million in 2024 - up 8% from 2023 in real terms**



£545m GVA &
9,245 FTE jobs

are supported in the economy by the supply chain spending of the **Scottish professional football sector**



4,980 FTE workers are directly employed in the Scottish professional football sector

Top sectors impacted:

Food and Beverage, Retail, Sports and Recreation, and Accommodation



Scotland recorded the highest per-capita attendance in Europe during the 2023-24 season, with **18.2 attendees per 1,000 people** at Premiership matches on average each week - around 75% higher than the next-highest country.

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Disclaimer

The analysis in this report has been conducted by the Fraser of Allander Institute (FAI) at the University of Strathclyde. The FAI is a leading academic research centre focused on the Scottish economy.

The analysis was undertaken independently by the FAI. The FAI is committed to informing and encouraging public debate through the provision of the highest quality analytical advice and analysis. We are therefore happy to respond to requests for technical advice and analysis. Any technical errors or omissions are those of the FAI.

Introduction

Context

This report examines the economic contribution of professional football to the Scottish economy. It was commissioned by the Scottish Professional Football League (SPFL) and the Scottish Women's Premier League (SWPL) - the bodies responsible for organising top-tier league football in Scotland - together with the Scottish Football Association (Scottish FA), the governing body for the sport.

The Scottish Professional Football League

Established in 2013 following the merger of Scotland's previous league organisations, the SPFL oversees the top four men's professional football leagues in Scotland: the Premiership, Championship, League One, and League Two, as well as the League Cup and Challenge Cup competitions³. In the 2023-24 season, these competitions accounted for 915 fixtures, excluding play-off matches.

Beyond competition organisation, the SPFL acts on behalf of its 42 member clubs to negotiate and manage centrally coordinated domestic and international broadcast rights across television and radio. It distributes revenues from these rights - along with other central income streams - to clubs throughout the league structure. The SPFL's Premiership has the highest per capita attendances of any topflight league in Europe. It welcomed around 18.2 attendees per 1,000 people attending the Premiership on average each week.

The Scottish Women's Premier League

The Scottish Women's Premier League (SWPL) was established in 2022 and is responsible for the top two women's domestic football leagues (SWPL and SWPL 2) in Scotland, as well as the League Cup competition⁴. It was formed as a subsidiary of the SPFL when clubs playing in the top two leagues of women's football in Scotland at the time, decided to move the ownership and operations of the elite competitions into a new structure focused on enhancing professionalisation.

The SWPL is responsible for the promotion and marketing of its competitions with a view to increasing visibility, driving new audiences and increasing engagement. Since its formation, the SWPL has seen record matchday attendances, social media engagement and tv viewership, as the profile of the League grows in this new era of women's football in Scotland. Similarly to the SPFL, the SWPL acts on behalf of its member clubs to agree broadcast and other commercial rights and then distributes revenues from these rights to its clubs. During the 2023-24 season, the 20 SWPL clubs played 323 matches, excluding play-offs.

The Scottish Football Association

Founded in 1873, the Scottish FA is the national governing body for football in Scotland. It plays a central role in regulating the game across all levels from grassroots to elite, by setting standards, enforcing rules, and supporting development pathways. The Scottish FA is responsible for the organisation and management of the Scotland men's and women's national teams, as well as the prestigious Scottish Cup⁵, one of the oldest national football trophies in the world.

Beyond domestic responsibilities, the Scottish FA acts as the primary liaison between Scottish football and international bodies such as UEFA and FIFA, ensuring compliance with global regulations and facilitating participation in international competitions.

³ SPFL competitions are now referred to as William Hill Premiership, William Hill Championship, William Hill League 1, William Hill League 2, Premier Sports Cup, and KDM Evolution Trophy.

⁴ SWPL competitions are now referred to as ScottishPower Women's Premier League, ScottishPower Women's Premier League 2 and the Sky Sports Cup.

⁵ The Scottish Cup and Women's Scottish Cup are now referred to as the Scottish Gas Men's Scottish Cup and Scottish Gas Women's Scottish Cup

It also leads strategic initiatives to grow the game, including coach education, referee development, youth engagement, and equality and inclusion programmes. The Scottish FA owns and operates Hampden Park - the national football stadium of Scotland - now known as Barclays Hampden.

Economic impact analysis

The economic impact of professional football extends beyond the direct operations of clubs and the governing body. Matches generate spending throughout the wider economy, both through the sector's supply chains and through the expenditure of spectators and employees.

Using a scenario-based approach allows us to scale from the narrowest definition to wider definitions. Modelling these impacts through a framework that captures inter-industry relationships allows us to estimate not only the direct effects (e.g. wages, OPEX, and CAPEX) but also the indirect effects (activity supported in suppliers) and induced effects (spending supported by wages).

The three scenarios considered to estimate the economic impact of professional football in Scotland are as follows

1. Scottish professional football sector and spectator spending (gross)

This scenario combines the supply chain spending impacts of the Scottish professional football sector with the economic activity generated by both Scottish and non-Scottish resident spectators attending matches.

2. Scottish professional football sector and spectator spending (net)

This scenario adjusts the gross impacts to account for the potential 'crowding out' effect of Scottish residents attending matches in Scotland by removing their match attendance-related spending from the gross scenario.

3. Scottish professional football sector

The final scenario captures the supply chain spending of the SPFL, SWPL, Scottish FA and the professional football clubs they represent.

Scottish Professional Football 2023-24

Attendances

Our analysis of the 2023-24 season covers a total of 1226 matches, spanning domestic league and cup competitions, international club fixtures, and national team games. The analysis covers matches played between June 2023 and June 2024. This lines up with the 2023-24 league season and also matches the reporting period used in most clubs' and organisations' financial statements.

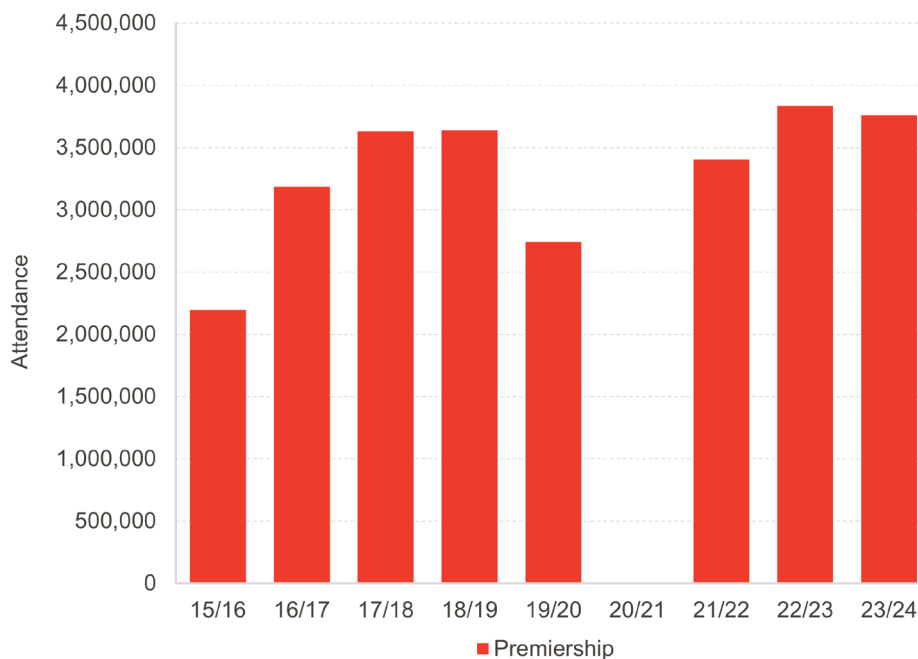
Match attendance is influenced by a range of factors, including local rivalries, weather conditions, the day of the week on which games are played, the appearance of particular players, and the size of the fan base for both home and visiting teams (Allan and Roy, 2008). Over the course of a season, average attendances vary across divisions and between individual clubs.

SPFL attendances

Attendances at men's matches in the Premiership, Championship, League One, League Two, League Cup and Challenge Cup totalled around 5.1 million across the 2023-24 season (excluding play-offs), highlighting the significant scale and reach of professional football in Scotland.

Chart 1 shows that, although attendances at Premiership matches fell by 2% between 2022-23 and 2023-24, they remain historically high.

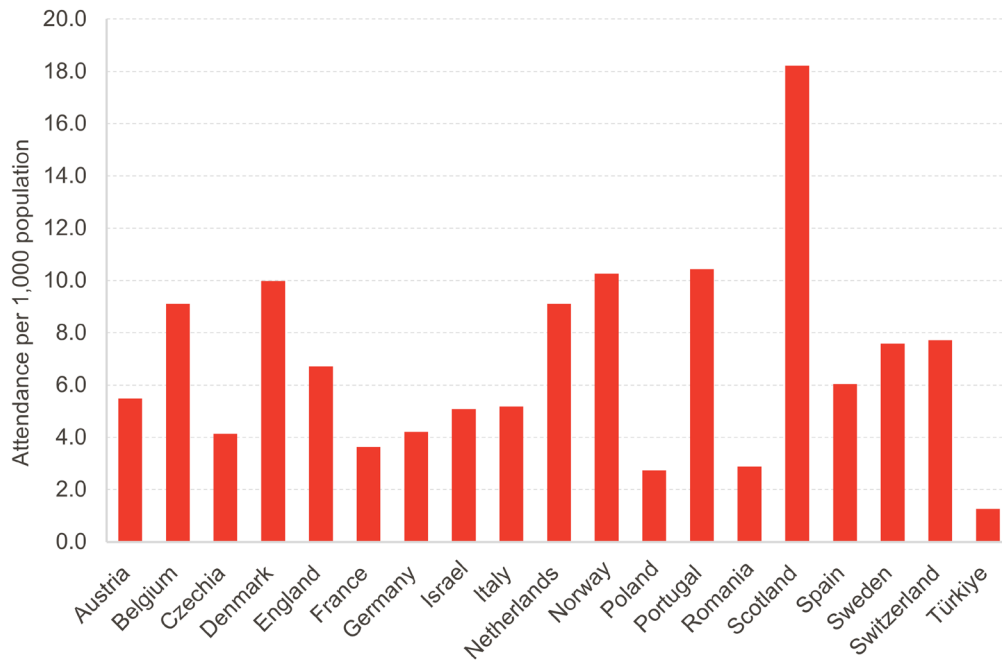
Chart 1: Attendance at Premiership matches (2015-16 to 2023-24)



Source: FAI calculations

Drawing on data from [UEFA's European Club Talent and Competition Landscape Report 2024](#), publicly available population data, and league statistics, Scotland boasts the highest per-capita top-flight attendance in Europe, with around 18.2 attendees per 1,000 people attending the Premiership on average each week. This is around 75% more than Portugal's Primeira Liga - which ranks second. **See Chart 2.**

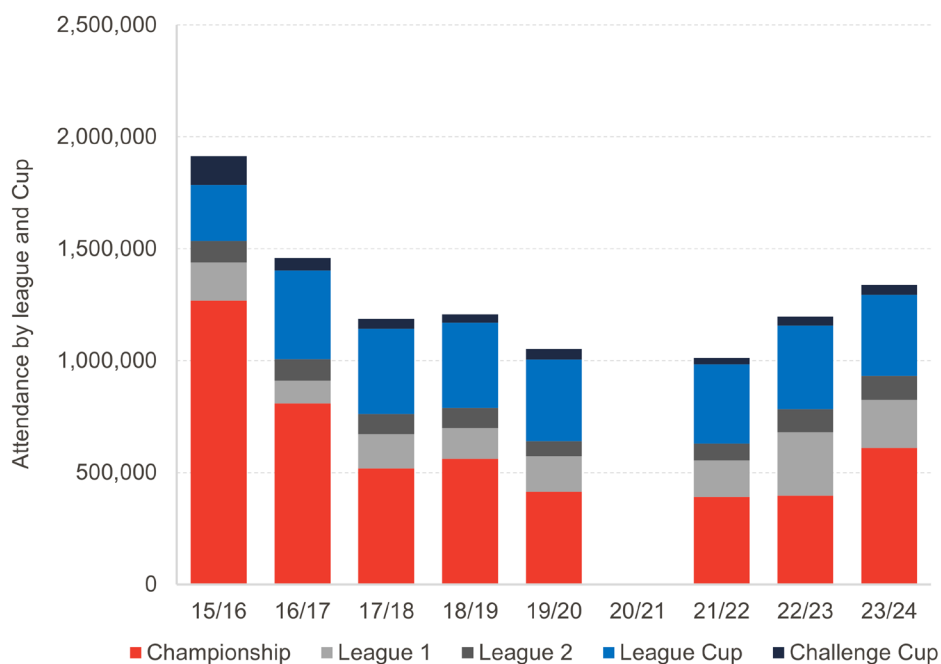
Chart 2: Average weekly top-flight attendance per 1,000 population (2023-24)



Source: FAI calculations

The 2023-24 season saw a notable increase in attendances at Championship matches, rising by approximately 53% compared with the previous season. This significant increase was likely driven by high attendances at Dundee United matches following their relegation in 2022-23, as well as the promotion of Dunfermline Athletic, who recorded the 11th-highest attendance across all SPFL teams in 2023-24.

Chart 3: Attendance at lower-tier SPFL matches and Cups (2015-16 to 2023-24)



Source: FAI calculations

Charts 1 and 3 illustrate how attendances shift between the Premiership and the Championship in response to club movements, most notably during Rangers’ spell in the Championship in 2015-16 and their subsequent return to the Premiership in 2016-17. Attendances across SPFL leagues have continued their upward trajectory since the 2023-24 season. In 2024-25, total attendances rose to approximately 5.34 million (including play-offs) - the highest in SPFL history. Scotland continues to record the highest per-capita football attendances in Europe.

Table 1: Attendance at domestic competitions (2023-24)

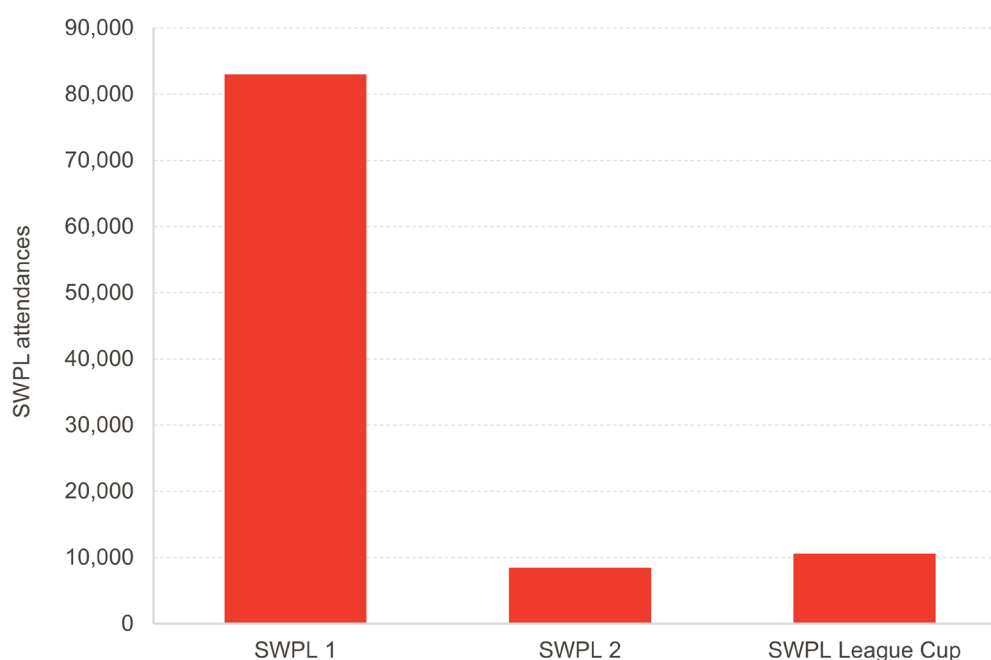
| Competition/team | Attendance |
|------------------|------------|
| Premiership | 3,761,000 |
| Championship | 610,000 |
| League 1 | 215,000 |
| League 2 | 108,000 |
| League Cup | 362,000 |
| Challenge Cup | 44,000 |
| SWPL 1 | 83,000 |
| SWPL 2 | 8,000 |
| SWPL League Cup | 11,000 |
| Scottish Cup | 414,000 |

Source: SPFL, SWPL, Scottish FA

SWPL attendances

In 2023-24, attendance at women’s games held across SWPL, SWPL 2, and the SWPL League Cup totalled 101,969 - excluding playoffs. Across the highest division in Scottish women’s football, 192 SWPL 1 matches were played during the 2023-24 season, attracting a total attendance of approximately 83,000 - an average of 432 spectators per game.

Chart 4: Attendance at SWPL matches (2023-24)



Source: FAI calculations

International game attendances

During the 2023-24 season timeline, the focus of our analysis, 1.23 million fans attended international fixtures organised by FIFA and UEFA featuring the men’s and women’s national teams, Aberdeen, Rangers, and Celtic⁶.

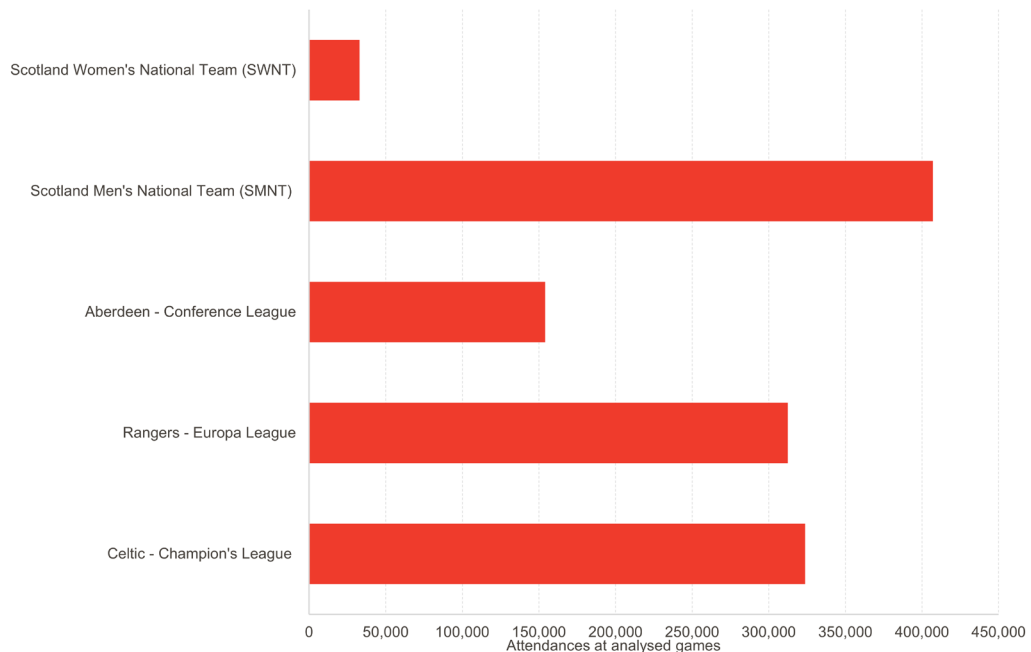
Table 2: Attendance at international competitions (2023-24)

| Competition/team | Attendance |
|--|------------|
| Scotland Women’s National Team (SWNT) ⁷ | 33,000 |
| Scotland Men’s National Team (SMNT) | 407,000 |
| Conference League (Aberdeen) | 154,000 |
| Europa League (Rangers) | 312,000 |
| Champions League (Celtic) | 324,000 |

Source: SPFL, SWPL, Scottish FA

Since 2023-24 Scotland has continued to have clubs competing in the highest levels of professional football in Europe. Additionally, in the 2024-25 season, [UEFA](#) expanded its continental club competitions to include more teams, and more matches in the initial stage.

Chart 5: Attendance at international matches (2023-24)



Source: FAI calculations

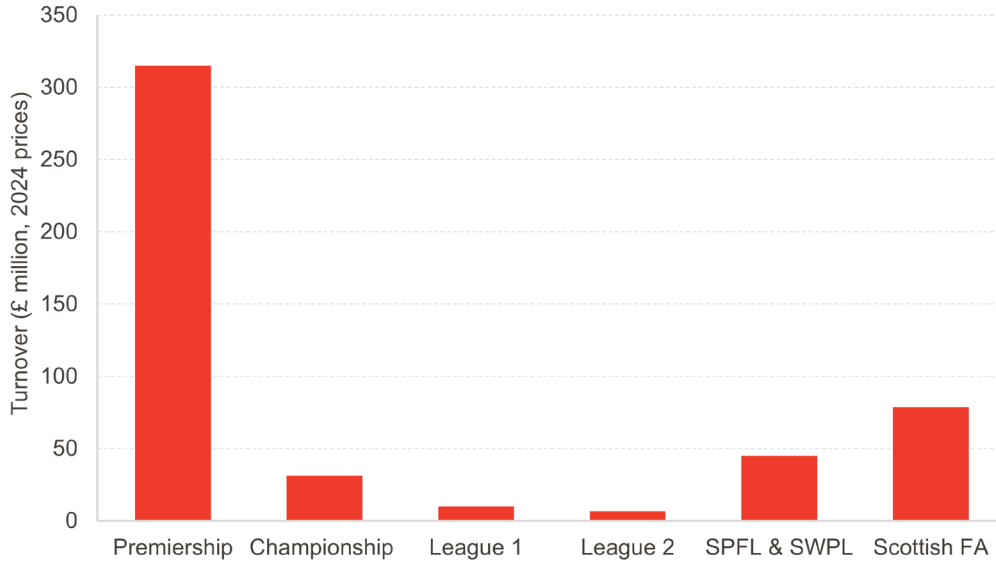
⁶ Data covering international women’s club matches were too limited to reliably include these fixtures in the spectator spending calculations.

⁷ Due to limited data, the model assumes all spectators at SWNT home matches are Scottish residents, with no Scottish residents attending SWNT matches abroad.

Economic profile of clubs and organisations

Financial accounts for clubs and organisations for the most recent common year, 2023-24, show that the combined turnover of the SPFL, SWPL, Scottish FA, and member clubs was £426 million in 2024 prices.

Chart 6: Turnover by football organisation and SPFL league (£million, 2024 prices)



Source: FAI calculations

Chart 6 shows that, combined, Premiership clubs account for the largest portion of SPFL member club turnover - approximately 87%. **Chart 6** also shows the turnover of the Scottish FA and SPFL - our modelling adjusts the turnover of both organisations to account for distributions that are included in club turnover figures. In addition, the SWPL is a subsidiary of the SPFL and thus the turnover of the SWPL is included in the SPFL's figures.

The link between the SPFL, SWPL, Scottish FA and member clubs (the Scottish professional football sector) and the Scottish economy can be measured using the purchases they make from suppliers of goods and services located across the country.

From our examination of the financial accounts and our survey data (discussed on page 12), we find that there are significant links between SPFL, SWPL, Scottish FA and member clubs and the Scottish economy.

In the financial year of our analysis, we estimate that the Scottish professional football sector spent around £151 million with suppliers in Scotland. These ranged from firms involved in accommodation and the operation of sports facilities to wholesale, health and financial and insurance activities.

Player wages represent a major component of Scottish professional football sector organisation and club costs. Although wage levels vary considerably across leagues, total wage payments of £244 million in 2023-24 provided a substantial injection of income into the Scottish economy. This accounted for around 57% of the sector's total turnover that year.

Literature Review on Fan Spending

Academic literature and club reports on fan expenditure generally focus on key categories such as travel, accommodation, food and drink and merchandise. To better understand the economic behaviours of sports fans and to identify consistent spending patterns, this review categorises existing research into five key areas: Scottish Club, Women's Scottish Football, UK Club, International and Other Sports. This structure allows for a multi-level comparison of fan spending habits, helping to reveal both local and global trends.

Scottish clubs

Studies examining fan spending for men's football at the club level in Scotland are limited. Notable studies include Allan, Dunlop and Swales (2007) on football spectators as sport tourism and the University of Edinburgh's Hibs Report (2022) on Hibernian fans. Both found that fans are more likely to spend money on food and drink than on merchandise. The Hibs report also notes spending on pre-match activities such as betting, hospitality, and visits to the family zone. Travel emerged as a key theme, with cars being the most common mode of transport overall. However, away fans show greater variation in their travel choices, with data revealing that Celtic and Rangers supporters are more likely to rely on public transport when attending these games.

Women's football in Scotland

Spectators at women's matches in Scotland exhibit similar behaviour; approximately a quarter of fans spend money on food and beverages (Jarvie et al., 2025; The University of Edinburgh, 2023). Importantly, research suggests that there remains untapped demand for food, drink and hospitality experiences at women's matches, indicating potential growth in matchday revenue if more opportunities were made available (Jarvie et al., 2025).

UK clubs

Football fans across UK clubs have similar spending patterns. A study of Swansea City FC found that, after ticket purchases, the highest areas of fan spending were food and drink, then travel and merchandise, reflecting findings from Scottish clubs, where food and drink consistently account for a significant portion of matchday expenditure (Roberts et al., 2016). Additionally, a report indicates that matchday revenue can contribute between 3.84% and 27.49% of a club's total income, underpinning the financial importance of fans' spending to clubs (Hubbard, 2024).

Football tourism has emerged as a key theme in the literature on English club football. Various studies have focused on the international pull of visitors to stadium tours and match day experiences, often highlighting their positive economic impact in and around stadium areas (Rudkin and Sharma, 2019; Tobar and Ramshaw, 2022). Research suggests that one-off football fans have greater spending expenses than regular local fans (Tobar and Ramshaw, 2022). Additionally, Visit Britain (2021) found that these football-related tourists spend 31% more than the average tourist, indicating that football-related travel significantly contributes to the tourism industry and the broader economy, especially as these fans often stay for multiple days. However, football tourism can compromise the local fan experience through touristic behaviours, which have detrimental effects on the stadium atmosphere and increase ticket prices, potentially displacing local fans (Tobar and Ramshaw, 2022).

While many large English clubs benefit from international branding to monetise their stadium experience, it remains uncertain whether this model can be replicated by Scottish clubs.

International

Across both domestic and international contexts, common trends emerge regarding the economic importance of fan spending. As seen in studies of Scottish clubs such as Hibernian, Celtic and Rangers, and wider research on Swansea City FC, food and drink consistently account for the largest share of matchday expenditure after ticket costs. Additional spending on travel, merchandise and accommodation further highlights the variety of ways fans contribute economically on matchdays. This pattern echoes in European contexts. For example, research on a Spanish football club following promotion to the top league reported increased fan expenditure, particularly in tourism, services, and transport (Amador et al., 2016). Similarly, a study of the 2008 UEFA European Championship in Switzerland found increased hotel revenue due to pricing flexibility, although restaurant sales suffered from competition with lower-priced fan zones (Dixon et al., 2011).

Despite these similarities, the Scottish football context stands out for its heavy reliance on matchday revenue. In the 2018-19 season, Scotland's Premiership club matchday income accounted for 48% of total club revenue, the highest proportion in Europe (Barnard et al., 2020). This reinforces the critical role fan spending plays in the financial health of Scottish clubs and mirrors broader patterns observed across the UK and Europe: that football fans, whether local or international, are vital economic actors whose behaviour directly impacts clubs and the broader local economy.

Other Sports

This pattern of fan spending is not unique to Europe or the UK. Although focused on different sports, studies from the United States reveal similar behaviours. Across various American sporting events, fans consistently spend the most on food and drinks, followed by accommodation and retail services (Connaughton and Swartz, 2014; Dixon et al., 2011; Anderson and Gamm, 2023). These findings align closely with those from the Scottish, UK, and broader European contexts, reinforcing the centrality of food and beverage consumption as a primary area of fan expenditure.

Across multiple levels of sports, Scottish and international, men's and women's, football and beyond, a consistent pattern has emerged: fans spend the most on food and drink, often surpassing other categories such as merchandise, travel, and accommodation.

Economic Modelling

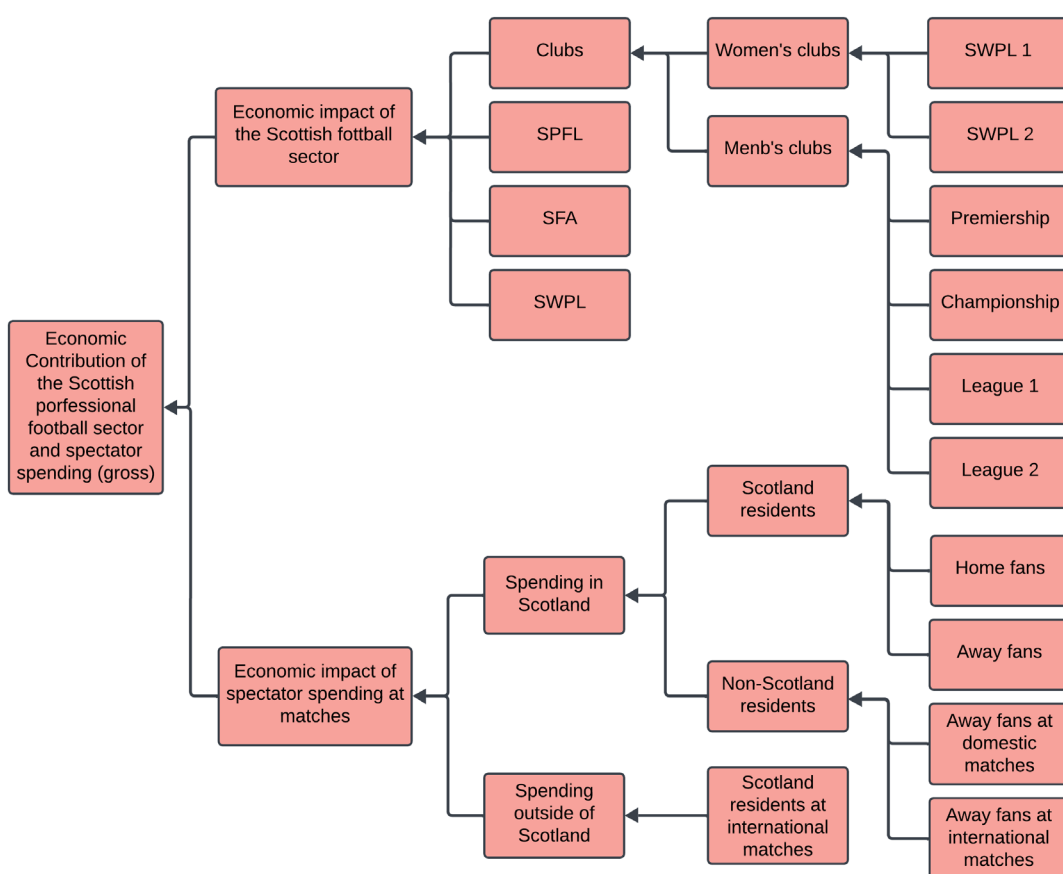
Method

This section details the methods used to define and model the economic contribution of Scottish professional football through our three scenarios. Our modelling focuses on two main pathways of impact:

1. The direct and supply chain spending of the SPFL, SWPL, Scottish FA⁸, and the clubs themselves⁹ (the Scottish professional football sector); and
2. The economic activity generated by both Scottish and non-Scottish resident spectators attending matches¹⁰.

The pathway running along the top of **Diagram 1** shows how we arrive at the economic impact of the Scottish professional football sector (**Scenario 3**). Combining the two pathways illustrates how we arrive at the gross economic impact of the Scottish professional football sector and spectator spending (**Scenario 1**).

Diagram 1: Economic impact pathways



Source: FAI calculations

8 The supply chain spend of the national teams is captured within the supply chain spend of the Scottish FA.

9 This includes the 42 men's clubs who play in the Premiership, Championship, League One and League Two and the 20 teams who play in the SWPL.

10 Covering domestic matches of the 62 included teams, European matches of Aberdeen (Conference League), Celtic (Champions League), and Rangers (Europa League), and men's and women's national team matches during the 2023-24 season.

Following the method used in our previous economic analysis of the SPFL – we, additionally model the net economic impact of the Scottish professional football sector and spectator spending (**Scenario 2**).

The net economic impact adjusts the gross effect by removing spending associated with spectator spending by Scottish residents. Following the approach of Allan et al. (2007) and FAI (2018), we account for the possibility that expenditure by Scottish residents attending matches in Scotland may “crowd out” other economic activities - for example, choosing to spend on a matchday meal instead of a cinema ticket¹¹. The net economic impact, therefore, could theoretically be either positive or negative, depending on several factors such as 1) any non-domestic sources of income (which are not displaced in the calculation of net effect), and 2) the multiplier effects of spectator spending relative to that of typical household spending.

Data

Four key sources of information were used to carry out a novel disaggregation of the 2019 Input-Output tables for Scotland, which we developed to identify the economic linkages of the Scottish professional football sector and the spending patterns of attendees at SPFL, SWPL, and Scottish FA matches.

1. Income and expenditure data from organisations and clubs for the 2023-24 financial year (See Annex A);
2. Attendance figures for the 2023-24 season (provided by SPFL, SWPL, and Scottish FA);
3. Survey data on spectator expenditure at matches involving domestic league and cup play (See Annex B);
4. Survey data on spectator expenditure at international matches (See Annex B).

Model

To measure the economic contribution of the Scottish professional football sector, professional football (gross), and professional football (net) to the Scottish economy during 2023-24 we use hypothetical extraction modelling.

Our model is an analytical tool which simulates the removal of economic activity (industries and final demand) from the Scottish economy. By observing the changes that occur when this happens, we can estimate the impact that it has on the wider economy.

It is important to note that this analysis is undertaken using economic data in the form of Input–Output Tables (IOT) and through the construction of a Hypothetical Extraction Model (HEM). The underlying IOT used to build the HEM captures inter-industry relationships within the Scottish economy for the year 2019. While this is not the most recent dataset available, its use avoids reliance on the 2021 tables, which reflect the atypical economic conditions of the COVID-19 pandemic and are therefore not recommended for impact analysis.

Understanding the results

An economic impact study aims to answer questions by examining three channels of activity: direct, indirect and induced impacts.

¹¹ We depart from the approach by Allan et al (2007) and FAI (2018) removing the impact of spectator spending on match attendance by leaving in spectator spending on match tickets. This change allows for a clearer comparison between the three scenarios.

Diagram 2: Direct, indirect and induced impacts explained (Scottish professional football sector)

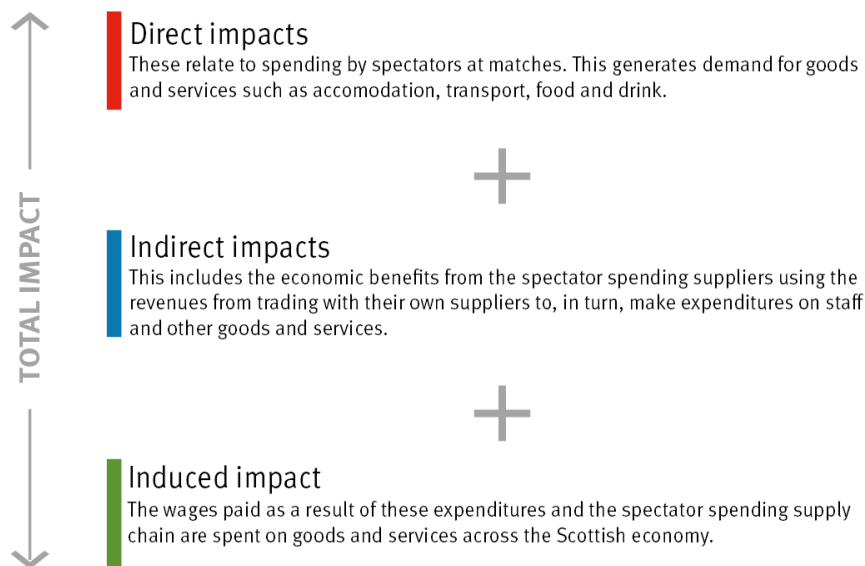


Source: FAI calculation

We also need to capture the impact of spectators attending matches – e.g. travel, accommodation, food and drink, etc. See **Diagram 3**.

We do this through a detailed analysis of spectator spending at league and cup matches involving SPFL and SWPL teams, men's domestic international fixtures played by Aberdeen, Rangers and Celtic, and matches involving the men's and women's national teams.

Diagram 3: Direct, indirect and induced impacts explained for the spectator spend at matches



Source: FAI calculation

Results

In this section we provide the results of our hypothetical extraction modelling of the contribution of professional football to the Scottish economy during 2023-24. To fully and realistically capture the different types of economic activity professional football supports, we model three scenarios:

- Scottish professional football sector and spectator spending (gross) – includes the supply chain spending of the Scottish professional football sector, along with the economic impact of spectator spending associated with matches.
- Scottish professional football sector and spectator spending (net) – adjusts the gross impacts to account for potential ‘crowding out’, whereby spending by Scottish residents attending matches substitutes for other domestic economic activities.
- Scottish professional football sector – captures the supply chain spending of Scottish football clubs and related organisations.

Results are presented in terms of full-time equivalent (FTE) employment and Gross Value Added (GVA), expressed in £ million (2024 prices). Definitions of these metrics are provided in the **Glossary**.

Scenario 1 - Scottish professional football sector and spectator spending (gross)

Table 3 outlines the gross direct, indirect, and induced impacts of extracting the Scottish professional football sector and the economic activity generated by spectator spending from the Scottish economy.

Table 3: Economic impact of the Scottish professional football sector and spectator spending (gross)

| | Employment (FTE) | GVA (£m) |
|--------------|------------------|------------|
| Direct | 8,580 | 370 |
| Indirect | 2,350 | 135 |
| Induced | 3,385 | 310 |
| Total | 14,315 | 820 |

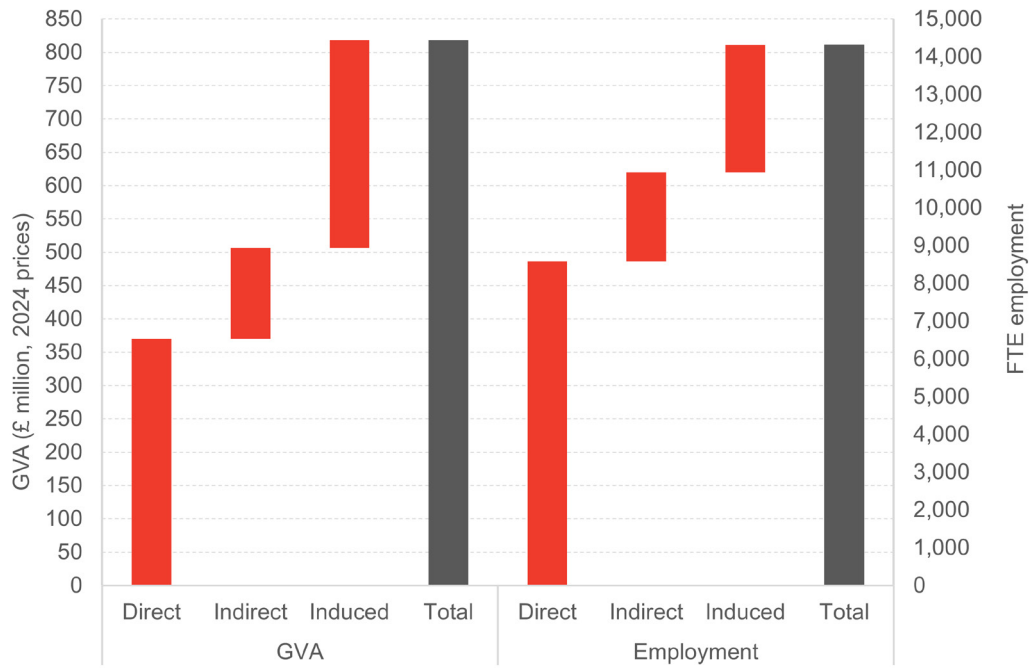
*Totals may not sum due to rounding. 2024 prices

Source: FAI calculations

Our model estimates that the Scottish professional football sector and spectator spending directly supports 8,580 full-time equivalent (FTE) jobs and contributes £370 million in Gross Value Added (GVA) to the Scottish economy. These direct impacts comprise the **Scenario 3** direct impacts - 4,980 FTE jobs and £225 million in GVA generated by the professional football sector - together with the additional employment and GVA directly supported by spectator spending.

When direct, indirect and induced impacts are combined, we find that the Scottish professional football sector and spectator spending supports 14,315 FTE jobs and the contribution of £820 million in GVA across the Scottish economy.

Chart 7: Direct, indirect and induced impacts of the Scottish professional football sector and spectator spending (gross)



Source: FAI calculations

Scenario 2 - Scottish professional football sector and spectator spending (net)

To calculate the net contribution of Scottish professional football sector and spectator spending, we subtract from the gross results the impact of spending that Scottish residents would have made elsewhere had they not attended Scottish football matches.

The direct, indirect, and induced impacts of extracting Scottish professional football sector and spectator spending with displacement are shown in **Table 4**.

Table 4: Economic impact of the Scottish professional football sector and spectator spending (net)

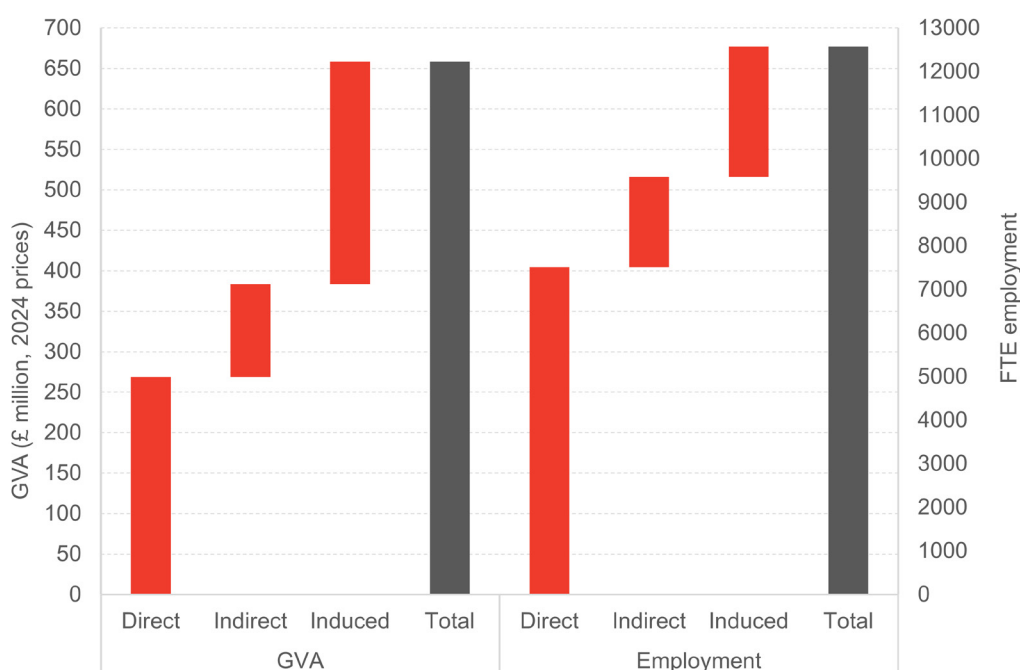
| | Employment (FTE) | GVA (£m) |
|-----------------|------------------|------------|
| Direct | 7,505 | 270 |
| Indirect | 2,075 | 115 |
| Induced | 2,990 | 275 |
| Total | 12,575 | 660 |

*Totals may not sum due to rounding. 2024 prices

Source: FAI calculations

On a net basis, we find that Scottish professional football sector and spectator spending directly contributes 7,505 FTE jobs and £270 million in GVA to the Scottish economy. The total impact of the Scottish professional football sector and spectator spending rises to 12,575 full-time equivalent (FTE) jobs and a contribution of £660 million in Gross Value Added (GVA) supported in the Scottish economy once spillover effects are taken into account.

Chart 8: Direct, indirect and induced impacts of the Scottish professional football sector and spectator spending (net)



Source: FAI calculations

Scenario 3 - Scottish professional football sector

Table 5 outlines the direct, indirect, and induced impacts of extracting the Scottish professional football sector from the economy.

Table 5: Economic impact of the Scottish professional football sector

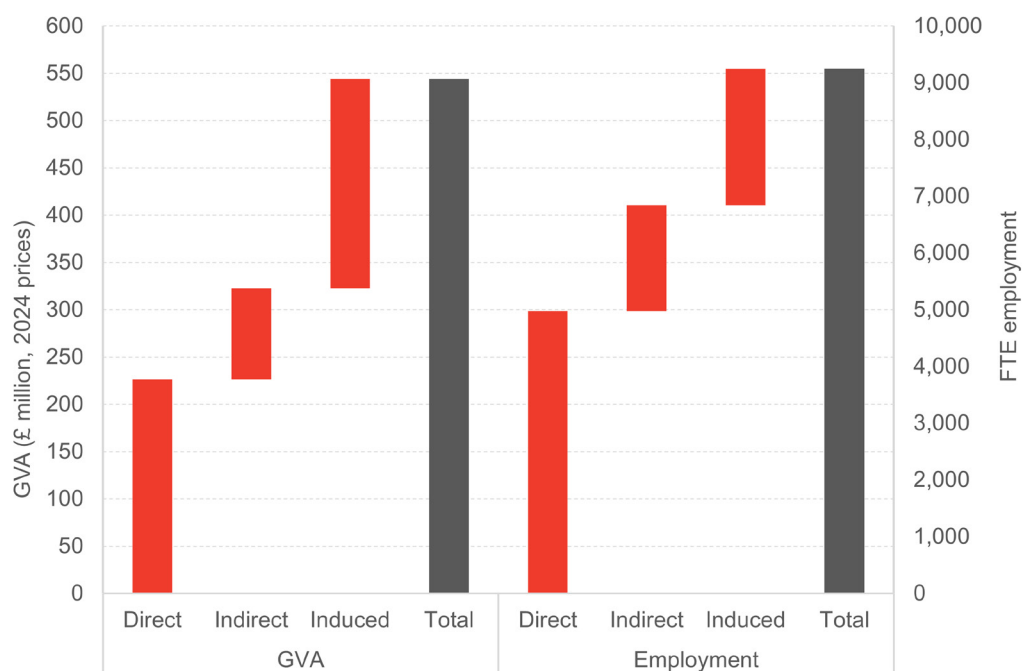
| | Employment (FTE) | GVA (£m) |
|-----------------|------------------|------------|
| Direct | 4,980 | 225 |
| Indirect | 1,860 | 95 |
| Induced | 2,405 | 220 |
| Total | 9,245 | 545 |

*Totals may not sum due to rounding. 2024 prices

Source: FAI calculations

We estimate that the Scottish professional football sector directly employs 4,980 FTE workers and contributes £225 million in GVA to the Scottish economy. Once spillover effects are accounted for - the indirect and induced impacts - the economic activity of the Scottish professional football sector supports 9,245 FTE jobs and the contribution of £545 million across the Scottish economy.

Chart 9: Direct, indirect and induced impacts of the Scottish professional football sector



Source: FAI calculations

Comparison with previous reports

Previous FAI reports have assessed the economic impact of [Celtic FC](#) and the [SPFL](#), with the latter estimating a gross GVA contribution of £444 million (2019 prices). However, comparisons should be made with caution, as the scope of analysis has since expanded to include SFA supply-chain spending and the spectator spending at SWPL, European league, and international matches.

Limitations and Assumptions

As is the case with most applied economic research, this study is subject to certain limitations and relies on a series of modelling assumptions. These should be kept in mind when interpreting the results.

Data limitations

Several specific constraints affect the scope of this study, particularly relating to data availability and coverage. The most relevant limitations are set out below:

- **Spectator spending data:** Our analysis requires the construction of detailed spending profiles for spectators, including expenditure on travel, accommodation, retail, and food and beverages. To develop these profiles, we relied on surveys undertaken by the Fraser of Allander Institute for the [2020 SPFL report](#) and the [2018 Economic Contribution of Celtic F.C. report](#). These surveys reflect fan spending behaviour in the period before the Covid-19 pandemic and the subsequent cost-of-living crisis. We acknowledge that spending patterns may have changed in recent years, and therefore recommend that future assessments of the economic contribution of spectator spending undertake primary data collection to capture any positive or negative shifts in behaviour.
- **Coverage of SWPL teams:** Data on Scottish Women's Premier League (SWPL) clubs remain limited. Although most teams are included within the accounts of their affiliated men's clubs (with the exception of standalone clubs without a corresponding men's team), the lack of detailed financial information means we are unable to isolate the specific economic contribution of the Scottish professional women's football sector.

Modelling assumptions

In addition to data constraints, the analysis rests on several modelling assumptions. These are necessary to generate meaningful results, but also place caveats on how the findings should be interpreted:

- **Input-Output framework:** The modelling relies on 2019 Input-Output (IO) tables. The economic structure reflected in these tables may not accurately represent the current economy, particularly given structural changes following the Covid-19 pandemic, Brexit, the cost-of-living crisis and other recent economic shocks. The 2019 Input-Output tables are, however, the most appropriate tool for this analysis. Updated 2022 tables are scheduled for release in winter 2025, which should mark a return to a more stable basis for conducting economic impact analysis.
- **Hypothetical Extraction Method (HEM):** The HEM assumes that removing (or reducing) the activity of a sector occurs in isolation, with no substitution or adaptation elsewhere in the economy. This generates an 'upper-bound' estimate of economic impact, as in practice, businesses and consumers are likely to adjust their behaviour in response. As a result, the actual impact may differ from the figures reported here.

Summary and Next Steps

This report considers the economic impact of professional football to the Scottish economy during the 2023-24 season, covering both the men's and women's professional leagues and matches organised by the Scottish FA. The analysis draws on club level survey data to disaggregate the 2019 Scottish IO table and model the contribution via hypothetical extraction.

Three scenarios were modelled:

- Scottish professional football sector and spectator spending (gross) - includes the supply chain spending of the Scottish professional football sector, along with the economic impact of spectator spending associated with matches.
- Scottish professional football sector and spectator spending (net) - adjusts the gross impacts to account for potential 'crowding out', whereby spending by Scottish residents attending matches substitutes for other domestic economic activities.
- Scottish professional football sector - captures only the supply chain spending of Scottish football clubs and related organisations.

The results show that professional football is a significant contributor to the Scottish economy and an integral part of the sport and recreation sector.

We also established a foundation for the continued modelling of the economic impact of women's football in Scotland - a valuable contribution given the anticipated growth of the women's game and Scotland's expected role as co-host of the 2035 FIFA Women's World Cup.

Moving forward, the Fraser of Allander Institute recommends the collection of primary data to support more robust analysis of spectator spending and its economic impacts in the Scottish economy.

In addition, the forthcoming publication of Scotland's 2022 Input-Output Tables represents an important development for economic impact modelling. These will be the first set of tables since 2019 which we consider providing solid footing for future economic modelling.

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Glossary

Full-time equivalent (FTE) employment considers the importance of full-time and part-time employees. One FTE job equates to one full-time employee working for one year, or, alternatively, two part-time employees.

Gross value added (GVA) is the value of all final goods and services produced and is a measure of the goods and services.

Annex A

Survey to capture connections between the Scottish professional football sector and the economy

As part of this study, we sought to identify spending by the SPFL, SWPL, Scottish FA and member clubs over the course of a season.

Information provided by the leagues and access to the most recent financial statements supplied much of the data required to assess the economic scale of club activities.

In addition, we conducted a survey of a sample of clubs drawn from across the six (SPFL and SWPL) divisions. The survey collected information necessary for the economic analysis of club operations, including:

- Expenditure by activity, classified using Standard Industrial Classification (SIC) codes;
- The share of each expenditure category sourced from Scottish firms;
- Employment figures, distinguishing between full-time and part-time, and;
- Club revenues (excluding SPFL group distributions) from Scottish and non-Scottish sources.
- These data were used to generate inputs that allowed the survey findings to be extrapolated to represent total activity across all clubs during the 2023–24 financial year.

Two of the sample clubs provided additional detailed income and expenditure statements, which were used to improve the accuracy of our matching of expenditure to industry using SIC codes.

Annex B

Survey data to capture spending by spectators at matches

As part of our previous economic impact reports for Celtic FC (2018) and the SPFL (2020) we conducted surveys to identify spending by spectators at football matches. The analysis that underpins this report draws from both surveys to estimate spectator spend profiles for the 2023-24 season.

SPFL spectator survey (2019)

The SPFL survey was conducted between 2 September and 2 October 2019 and was used primarily to derive spend profiles for Scottish residents attending domestic matches. All expenditure figures were adjusted for inflation to ensure comparability with the rest of the analysis. At the time, the survey received 1,295 usable responses with all responses analysed anonymously by the Fraser of Allander Institute team.

Celtic FC spectator survey (2018)

The Celtic survey took place between 25 and 29 June 2018 and remains the largest response to any FAI survey, with 10,657 usable responses. As with the SPFL survey, all expenditure figures were adjusted for inflation. These figures were used to develop spend profiles for Scottish away fans attending European matches, as well as non-Scottish resident spectators attending European club fixtures and international matches in Scotland.

The survey responses enabled us to construct detailed spectator spend profiles, capturing typical expenditure on transport, accommodation, food and drink, and merchandise, which were then used to model the economic contribution of match attendees.

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