

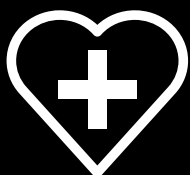


FIFA[®]

ANNUAL REPORT 2021

FOOTBALL UNITES

Highlights



Health remains first priority

Despite a semblance of normality returning to the world of football, FIFA maintained its support to member associations still struggling with the knock-on effects of the COVID-19 pandemic – and continued to ensure that the USD 1.5 billion pledged to them was funnelled effectively throughout the global game.



Return of the fans

Six FIFA tournaments took place in 2021, including two that had been postponed in 2020. Four of them were able to welcome supporters, which brought colour and vigour back to the stands and reminded us all that football truly is for the fans.



Future of Football

Momentous steps were taken by FIFA to revitalise the International Match Calendars, cut down on superfluous travel and increase global competitiveness across both the men and women's games.



The 2020-2023 Vision

As it reaches the midway point of its cycle, huge strides have been made towards achieving each of the 11 goals of The Vision 2020-2023 – which was first announced by FIFA President Gianni Infantino in 2020, on the fourth anniversary of his initial election.



Power of football harnessed in the most testing of times

Teaming up with the Ministry of Foreign Affairs in Qatar, FIFA played a pivotal role in evacuating members of Afghanistan's football family following political unrest in the country.



Making football truly global

Preparations continue apace for the FIFA World Cup Qatar 2022 and FIFA Women's World Cup Australia & New Zealand 2023, as FIFA once again breaks new ground by taking the tournaments to the Arab world and Oceania respectively for the first time in either's history.



Roll of honour 2021



Tournaments in 2022 and beyond





As global competitions returned in 2021, we pledge to take a universal and inclusive approach for the future of football.

FIFA competitions returned in 2021 with a worldwide focus on action that brought joy, drama, unbridled emotions and hope to football lovers, helping them to loosen the grip of the COVID-19 pandemic – so that we can all come past this pandemic stronger, healthier and more unified than ever before.

Football will be at the centre of the world's attention in the coming years, with the FIFA World Cup Qatar 2022 to be followed by the first-ever FIFA Women's World Cup with 32 teams, in Australia and New Zealand in 2023. As we work together to deliver those important events, FIFA continues to make progress towards achieving the 11 goals of The Vision 2020-2023 while also protecting our 211 member associations from the most direct impact of the pandemic on the foundations for their development.

In 2021, we also set in motion the most inclusive and thorough consultation process the world of football has ever seen, aimed at shaping its future. Football is at a crossroads moment and its future is something that concerns us all, at every level. We must all work together to ensure that the game is protected, nurtured and developed for generations to come – and that every boy and girl has access to it, all around the world. This is our commitment and responsibility, and I have been encouraged by the progress made during this consultation process, which I look forward to continuing in 2022.

Recognition of the establishment of a new, transparent and responsible FIFA since 2016 came from the United States Department of Justice over the past year through the award of more than USD 201 million to the FIFA Foundation – as compensation for the losses suffered as a victim of decades of malpractices. Global competitions have returned, with the pandemic ongoing, and it has been our duty to use their significant stage to support messages of public health during this turbulent period. The #ReachOut and #ACTogether campaigns – in conjunction with the World Health Organization and a range of other stakeholders – have used football to raise awareness of mental health issues and the need for equal access to treatments across the globe. #HealthComesFirst, in football as in society.

The health of our sport is always at the top of our agenda and we continue to work for the protection and promotion of football across our 211 member associations. All of our stakeholders have a voice as we look towards the future of the International Match Calendars (men's and women's), enriching our sport by listening to a broad cross-section of perspectives and opinions. All with one clear goal – to make football truly global and fitter for the society of today and tomorrow.

As we continue our journey to realising this vision, more lovers of football across the world will be able to dream of glory on the greatest stage, as we increase global competitiveness and work towards our objective of 50 clubs and 50 national teams, from both men's and women's football, having the ability to realistically compete to become world champions.

When the eyes of billions across the world are focused on Qatar at the end of 2022 with that magic trophy as the prize on 18 December, football fans will get an introduction to a part of the world that many of them will not have experienced before – and with that, an exposure to a hospitable and special culture that embraces the values of our sport and its most iconic tournament.

We hope that you will all enjoy the greatest spectacle in football and celebrate the progress that we are making together to truly globalise our sport.

Yours in football,

Gianni Infantino,
FIFA President

Despite the protracted global health pandemic and its negative impacts on the world of sport and the entertainment industry, football continued to bring joy and hope to millions of people worldwide, cementing its place in society as the world's most beloved game.

In light of the challenges that the world and football were facing over the past two years, FIFA strove to keep the ball rolling by introducing the COVID-19 Relief Fund in 2020 and made USD 1.5 billion available to support all 211 member associations and the six confederations to help alleviate the financial impact of the COVID-19 pandemic.

In 2021, more than 90% of FIFA's member associations benefitted from FIFA's COVID-19 Relief Fund and that is something that we can all take pride in, as it has allowed thousands of clubs along with millions of players and participants in football worldwide to navigate their way through this challenging period.

Bringing more people to football was a key focus of FIFA's work throughout 2021 with the launch of the African School Champions Cup in partnership with CAF and the African Union. The initiative will bring schoolchildren from all over Africa together through the fun and enjoyment of football to teach them the importance of teamwork, self-confidence, strategy, respecting rules, fair play and much more. It will also help young people to be recruited and trained in refereeing, should they so desire.

The launch of FIFA's online Training Centre academy in 2021 provided further entry for people into football with insightful resources developed by the sport's leading experts aimed at coaches and players across the world to help them improve and develop the football ecosystem.

As part of our vision of making football truly global, FIFA also wants to set the focus on talent development all around the world and in 2021, our Talent Development Scheme entered its second phase through the creation of individual long-term plans with the member associations to improve the state of youth development and give every talent a chance.

We are also committed to bringing more women to professional football and in May 2021, we published the first-ever FIFA Benchmarking Report: Women's Football – the first time ever that any organisation has produced a thorough and comprehensive analysis of the elite women's football landscape at national level. It provides an important reference point to guide the key decisions shaping the professionalisation and future development of the women's game from both the sporting and business perspectives.

Throughout 2021, FIFA continued to work with football stakeholders and the wider community to use the power of the beautiful game to bring positivity during times of uncertainty and in this regard, we launched our #SafeHome initiative to reach people on the important topic of domestic violence.

We continued our close collaboration with the World Health Organization. Together, we launched a public awareness campaign during the FIFA Club World Cup 2020 in Qatar in February 2021 that highlighted the importance of accelerating the development and production of, as well as equitable access to, COVID-19 tests, treatments and vaccines.

The highlight of 2021 was the safe and successful hosting of the inaugural FIFA Arab Cup in Qatar in December, a key test event for the country's operational readiness for the FIFA World Cup. It was a unique and exciting competition that saw 22 national teams from the Arab regions participate in a tournament that brought joy to millions of football fans across the Middle East and Arab world in particular.

As we approach the FIFA World Cup Qatar 2022, we have a unique opportunity to lift the spirits and hearts of millions of people worldwide by losing themselves in the drama, passion and joy of the FIFA World Cup. This particular tournament will take place at a moment in our shared history when we hope that the trials and tribulations of the pandemic will be behind us, and we can unite in a celebration of better times through the platform of football.

Until then, we remain committed to protecting, preserving and developing football by ensuring that equality runs through everything FIFA does and football is used as a vector for positivity.

Yours sincerely,



Fatma Samoura,
FIFA Secretary General



Looking ahead

As we enter a FIFA World Cup year, the tournament in Qatar will be the major event of 2022 – but there is plenty more to look forward to in the months leading up to it.

In 2021, as the world slowly returned to some kind of normality after the COVID-19 pandemic had led to numerous events, competitions and gatherings being cancelled or postponed in 2020, six FIFA tournaments were able to take place.

The next 12 months promise to be just as exciting, with three FIFA World Cup events all taking place in the second half of 2022.

Here is a taste of what we can look forward to in 2022:

March: 72nd FIFA Congress

The FIFA Council confirmed in October 2021 that the 72nd FIFA Congress would be held on Thursday, 31 March 2022, in Doha, Qatar, in conjunction with the Final Draw for the FIFA World Cup Qatar 2022.

April: Final Draw for the FIFA World Cup Qatar 2022

The draw for the group stage of the tournament will take place in Doha on 1 April 2022. At that point, 30 out of the 32 participants will be known, with the remaining two being determined through the intercontinental play-offs taking place in June, having been delayed due to the COVID-19 pandemic.

May: Draw for the FIFA U-20 Women's World Cup Costa Rica 2022

The Official Draw will take place in San José, Costa Rica, on 5 May. A total of 32 matches involving 16 women's national youth teams from around the world will be played in two host cities – San José and Alajuela.

August: FIFA U-20 Women's World Cup Costa Rica 2022

After the FIFA U-17 Women's World Cup in 2014, Costa Rica is hosting a major women's event once again, this time the FIFA U-20 Women's World Cup 2022. The tournament – which will take place from 10 to 28 August – was originally planned for 2020, but this was also postponed due to the pandemic.

October: FIFA U-17 Women's World Cup India 2022

After successfully hosting the FIFA U-17 World Cup 2017™, India is looking forward to staging its second World Cup in 2022, when the hosts will be joined by Japan and Korea DPR as the Asian representatives.

The tournament was originally planned for 2020 but had to be postponed because of the pandemic. Along with the hosts, the European representatives (Spain, Germany and England) have already booked their spots, as well as New Zealand (OFC) and the above two Asian qualifiers. Qualifying in the other confederations will be taking place in the coming months. The tournament kicks off on 11 October and concludes on 30 October.

November – December: FIFA World Cup Qatar 2022

The opening match will kick off in November at the stunning Al Bayt Stadium, and the tournament will naturally feature the best football talent from around the world. It is set to be a unique event, giving fans the opportunity to discover the culture of Qatar.

The competition – the first time a FIFA World Cup has taken place in the Arab world – will take place across eight stadiums, all state of the art and within easy reach of one another, meaning it will be easily possible for fans to attend more than one game in a single day.

The tournament begins on Monday 21 November and ends on Sunday 18 December, Qatar National Day, at Lusail Stadium.



FIFA WORLD CUP
Qatar 2022

HUBLOT

350

Days

20

Hours

27

Minutes

32

Seconds

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01



A semblance of normality returns

Following an unprecedented year of disruption in 2020, sport administrators, teams and officials were forced to cancel events and tournaments throughout much of the year. In 2021, many of these were able to take place again.

Countless events and opportunities fell by the wayside, causing competition organisers, clubs and players considerable uncertainty. FIFA was not immune to the inevitable trend, with significant cancellations and postponements to both major and grassroots events the only option throughout the year.

However, with the success of global vaccine rollouts taking effect, along with the continued implementation of the FIFA COVID-19 Relief Plan, FIFA and its 211 member associations were able to make a tentative start towards returning to normality in 2021.

Global competitions reappeared: the delayed Olympic Football Tournaments took place in Tokyo, the FIFA Beach Soccer World Cup™ was held in Russia and Lithuania hosted the FIFA Futsal World Cup™.

A new tournament was also able to take place in Qatar – the FIFA Arab Cup™.



The women's game also showed signs of recovery. FIFA Forward funds sent to all 211 member associations across the world allowed thousands of players to get back to playing the game they love. Meanwhile, preparations for the FIFA U-20 Women's World Cup Costa Rica 2022 and the FIFA Women's World Cup Australia & New Zealand 2023 continued to gather pace as qualification competitions got under way.

COVID-19 caused unprecedented hardship, heartache and harm – in almost every walk of life. While FIFA continued to recognise in its activities and initiatives that the battle persists, 2021 was the year when the world was able to take its first steps on the long road to healing hearts and minds – with the global game proving to be an important tool in that process.

“In the past year, FIFA was able to practically support our member associations with collaboration, compassion, and leadership through the COVID-19 pandemic. Now, having ensured that no member of the global football community need struggle alone, we can push forward to develop the modern, accessible and inclusive global game that we have envisioned.”

**Gianni Infantino,
FIFA President**



The return to football

Following the cancellation or postponement of all FIFA tournaments in 2020, many made a comeback in 2021, albeit in a different world of new regulations and protocols across the game. However, a spirit of teamwork, cooperation and collaboration prevailed and 2021 was the year when the beautiful game as we know it returned.

The delayed Olympic Football Tournaments took place in Tokyo, the FIFA Beach Soccer World Cup was held in Russia, Lithuania hosted the FIFA Futsal World Cup and the rescheduled FIFA Club World Cup Qatar 2020 was delivered.

With exactly one year to go until the FIFA World Cup Qatar 2022, the next hosts of the biggest single-sport event on the planet welcomed 15 other nations to its shores to compete for the FIFA Arab Cup – inaugurating two more Qatar 2022 stadiums in the process.

Men's Olympic Football Tournament Tokyo 2020

After being delayed by a year, the Games were finally able to take place in July and August 2021, albeit behind closed doors as hosts Japan continued to battle against COVID-19. Although the circumstances and surroundings could not have been more different to those in Rio de Janeiro five years earlier, the outcome was the same, with 2016 winners Brazil claiming gold once again.

A *Seleção* survived two gruelling extra-time encounters, first coming through a penalty shootout against a gritty Mexico side in the semi-final, before going the distance again against Spain in the gold medal match. Mexico, winners in 2012, claimed the bronze medal with victory over hosts Japan.

Women's Olympic Football Tournament Tokyo 2020

The best female players in the world also took to the stage in Tokyo for their delayed tournament – and it proved to be well worth the wait. Canada upset the Olympic “old guard” of the USA and Sweden to become only the fourth country to win Olympic gold. Despite winning just one of their three group-stage games, Bev Priestman’s side turned on the style when it mattered most – holding their nerve twice to defeat Brazil and Sweden on penalties in the quarter-final and final respectively, either side of a 1-0 victory against pre-tournament favourites USA in the semi-final.

Captain Christine Sinclair, a 21-year veteran of the team, admitted with her gold medal around her neck: “I just can’t believe it’s happened. I’m completely overwhelmed. I really never thought it would happen for me.”



FIFA Club World Cup Qatar 2020™



The first FIFA tournament to be staged in the midst of the COVID-19 pandemic ended once again with European champions. Bayern Munich claimed their sixth trophy in a year, a feat only achieved once before, by Barcelona in the 2008/09 season. This was also Bayern's second FIFA Club World Cup™ triumph following their maiden title in 2013.

The Germans proved their supremacy in their opening game against Egypt's Al Ahly, progressing to the final with a brace from Robert Lewandowski, voted the tournament's best player. The European champions showed quality and physical strength against their African counterparts, who played admirably, especially in the second half, but were powerless to prevent Bayern closing in on their sixth title of the year. Tigres proved worthy opponents in the final but once again the Bavarians triumphed.

FIFA Beach Soccer World Cup Russia 2021™

In August, echoing the Russian triumphs of 2011 and 2013, the Russian Football Union (RFU) lifted the prized trophy after defeating Japan 5-2 in the final in Moscow. It was very much a team effort by the winners of the showpiece match, who led from start to finish. In the race for third place, Switzerland and Senegal played out a classic, with the Europeans edging out their African counterparts 9-7.

With a total of 302 goals, the tournament became the highest-scoring FIFA Beach Soccer World Cup ever, surpassing the 286 recorded in Brazil in 2006 and at Paraguay 2019. On average, an impressive 9.43 goals were scored per match.



FIFA Futsal World Cup Lithuania 2021™



Portugal were crowned futsal world champions in October after beating Argentina 2-1 in the final. Pany was the hero on the day, scoring both goals in a closely-contested encounter in front of a packed arena in Kaunas. Pany, who was the only player to have scored in six matches and who found the back of the net at least once in every round of the knockout stages, said: "People didn't believe in us. They thought we won the EURO by chance. I'm sure we didn't and we won this competition because we deserved it, because we were the best team. It's an amazing day for Portugal."

Following their narrow defeat to eventual runners-up Argentina, five-time champions Brazil had to settle for a chase to third place. They picked themselves up though, overcoming Kazakhstan 4-2 to claim bronze.

FIFA Arab Cup Qatar 2021™



After 19 days of action and 32 exciting matches, the FIFA Arab Cup Qatar 2021 came to a close on 18 December – one year to the day before the FIFA World Cup Qatar 2022 final is due to take place – with Algeria defeating Tunisia 2-0 after extra time at Al Bayt Stadium. Both sides enjoyed outstanding tournaments, with Morocco and Egypt also impressing. The *Atlas Lions* were knocked out in the last eight by Algeria, while the *Pharaohs* fell to Tunisia's *Carthage Eagles* in the semi-finals.

Another team to catch the eye were hosts Qatar, who bowed out of the tournament with victory over Egypt in the match for third place. The 2019 Africa Cup of Nations champions, Algeria added the Arab Cup to their growing trophy collection, with Madjid Bougherra taking charge of the team for the competition.

The Best FIFA Football Awards™

Following a year where records were broken, dreams were made and aspirations achieved on football pitches around the world, FIFA honoured the game's greatest talents during The Best awards – in which two of the greatest ever were presented with their own special awards.

Held at FIFA's headquarters in Zurich, with most winners and nominees attending virtually due to the ongoing pandemic, it was the sixth edition of FIFA's showpiece awards ceremony.

The awards represent the game's highest honour for coaches and players, but are also a celebration where football fans are recognised – and play a vital and active part.

Alexia Putellas and Robert Lewandowski crowned The Best

Poland and Bayern Munich striker Lewandowski was recognised as The Best FIFA Men's Player for the second year in succession. For her part, midfielder Putellas, who had made The Best FIFA Women's Player shortlist for the first time, capped her exploits with Barcelona and the Spanish national team by winning the prestigious award.

Coaching clean sweep for Chelsea

Chelsea Women manager Emma Hayes was voted The Best FIFA Women's Coach for the first time in her career, a feat that was matched by her Chelsea counterpart, Thomas Tuchel, who topped the poll for The Best FIFA Men's Coach.



Rest of The Best

FIFA FIFPRO Men's World 11

Goalkeeper

Gianluigi Donnarumma
(AC Milan/Paris Saint-Germain)

Defenders

David Alaba
(Bayern Munich/Real Madrid)

Leonardo Bonucci
(Juventus)

Rúben Dias
(Manchester City)

Midfielders

Kevin De Bruyne
(Manchester City)

Jorginho
(Chelsea)

N'Golo Kanté
(Chelsea)

Forwards

Cristiano Ronaldo
(Juventus/Manchester United)

Erling Haaland
(Borussia Dortmund)

Robert Lewandowski
(Bayern Munich)

Lionel Messi
(Barcelona/Paris Saint-Germain)

FIFA FIFPRO Women's World 11

Goalkeeper

Christiane Endler
(Paris Saint-Germain/Olympique Lyonnais)

Defenders

Millie Bright
(Chelsea Women)

Lucy Bronze
(Manchester City Women)

Magdalena Eriksson
(Chelsea Women)

Wendie Renard
(Olympique Lyonnais)

Midfielders

Estefanía Banini
(Levante Femenino/Atlético de Madrid Femenino)

Barbara Bonansea
(Juventus Women)

Carli Lloyd
(NJ/NY Gotham)

Forwards

Marta
(Orlando Pride)

Vivianne Miedema
(Arsenal Women)

Alex Morgan
(Tottenham Hotspur Women/Orlando Pride/
San Diego Wave)



FIFA Puskás Award

Érik Lamela (ARG)

Arsenal v. Tottenham Hotspur [Premier League]
(14 March 2021)

FIFA Fair Play Award

Denmark national team/Danish medical team
and coaching staff

The Danish men's national team medical team,
coaching staff and players responded heroically
after Christian Eriksen collapsed.

FIFA Fan Award

Denmark and Finland fans

For solidarity shown by the crowd as they
waited for news on Christian Eriksen's health
following his collapse during a group-stage
match at Copenhagen's Parken Stadium.

“What truly matters most is
the moments I’ve shared
and the connections I’ve
made. From celebrating
with an entire country to
experiencing the heartbreak
of defeat with those closest
to me. To all my team-mates
and staff members along the
way, I hope you know how
thankful I am for all of you.”

Christine Sinclair,
Canada

The Best FIFA Special Award

Two very special awards were also given out on the night to the two greatest international goalscorers the world has ever seen – Christine Sinclair and Cristiano Ronaldo.

Canada's Sinclair was bestowed with The Best FIFA Special Award – with 188 goals and counting to her name – for being the international game's top scorer of any gender. It capped a memorable 12 months for the 38-year-old from British Columbia, after she also captained Canada to their first major global crown – a gold medal at the Women's Olympic Football Tournament in Tokyo.

Meanwhile, Cristiano Ronaldo added to his seemingly endless tally of records, gongs and achievements when – with a match-winning brace against the Republic of Ireland in September 2021 – he surpassed Ali Daei's 109-goal tally to become the leading all-time scorer in men's international football.

His achievements were even more remarkable given that he scored just 12 goals in his first 40 Portugal appearances. However since then, he has never looked back and runs such as his most recent – 49 goals in 47 games – saw him move ahead and beyond the legendary Daei. He too received The Best FIFA Special Award.

“It's a special award for me to be the best goalscorer ever. It's a great achievement. I'm so proud. I never thought that one day I would be the number one. It's a great honour for me. It's great to be the [record] goalscorer of all time.”

**Cristiano Ronaldo,
Portugal**



The Future of Football

Football is at a crossroads. In 2024, the agreement for the current International Match Calendars (IMCs) comes to an end. Nothing has been decided, but there is universal sentiment that change is needed – and 2021 culminated with the release of two independent feasibility studies projecting positive results from the proposals.

In May 2021, the 71st FIFA Congress approved a number of proposals submitted by member associations, including that a feasibility study be carried out to explore the possible impact of holding the FIFA World Cup and the FIFA Women's World Cup every two years instead of the current four-year interval, as proposed by the Saudi Arabian Football Federation.

FIFA began the extensive consultation process to help decide the next stage. The remit was clear – to find a solution that would ensure football can flourish in all regions of the world and at all levels.

FIFA Chief of Global Football Development, Arsène Wenger is the project lead. He and his team immediately set about providing an analysis of football development around the world to give every potential talent on the planet a better chance to emerge.

For women's football, Jill Ellis, who has won the FIFA Women's World Cup twice as a coach, spearheaded the consultation and studies.

Regarding the IMCs, several issues were placed on the agenda, namely the progressive competitive imbalance, the absence of a mandatory rest period for players and the excessive amount of travel and matches, which puts players' health and well-being at risk. The technical advisory groups were also tasked with finding a solution to combat the constant disruption of domestic club competitions caused by international breaks.

It was decided that the frequency of men's, women's and youth national team competitions would also deserve attention.

Throughout the analysis and discussions, sporting elements were the first and foremost priority. The long-term goal is to have 50 national teams and 50 clubs competing at the highest level of both the men's and women's game, in line with the FIFA President's Vision 2020-2023.

“Our intention is to help bridge the gap between FIFA member associations and to give as many of them a more realistic chance of playing on the global stage.”

Gianni Infantino,
FIFA President

“I've been thinking of ways to improve the football of tomorrow. The International Match Calendar governs the balance between club and national team football by setting the dates on which players represent their countries. The balance is 80:20 and we want it to stay that way. But the current format doesn't work anymore and is outdated.”

Arsène Wenger,
FIFA Chief of Global Football Development



The consultation process

The Future of Football process was established with no predetermined objective with regard to how the goal of ensuring football's global growth would be achieved. Honouring FIFA's pledge to create a forum for meaningful debate, the process was actioned in order to engage a wide range of stakeholders in open dialogue before proposing solutions or making decisions.

Reviewing and improving the International Match Calendars

The balance between global, continental and national competitions formed a key part of the consultation process, with youth, women's and men's IMCs all under review.

It was put to the panellists that the competitive imbalance between continents was becoming increasingly visible, and that there had been an increase of competitions and matches with no real meaning or interest to fans, while a misalignment of the calendar in different parts of the world had created clashes and friction.

The objective was to review the current situation and assess proposals to create a football calendar that was fit for purpose for modern needs. This would in turn help improve the quality of players, clubs and national teams, while providing both an incentive and an opportunity for the detection and development of talent in a greater number of countries.



Protecting health and well-being

Of primary importance for the game of football both now and in the future is protecting players' health and well-being. The proposal to overhaul the calendar included mandatory rest and preparation periods with fewer matches, reduced travel and less time away from clubs and families as a result.

Among the options explored was condensing the international windows, which currently interrupt domestic leagues and force players to travel, often across continents. By having fewer international windows, horizons could be broadened across the entire globe. This could be achieved by reducing the size of qualifying groups, ending meaningless friendlies and looking at other methods of qualifying for final tournaments, such as through nations league competitions or alternative routes as preferred by the relevant confederation.



Feasibility findings published

On 20 December 2021, FIFA hosted a global summit to present to member associations an update on the proposals as well as the findings of two independent reports that had been commissioned to determine the feasibility of the key proposals within the consultation process. The results were unanimous – that there would be a strong upturn in football's economic situation for FIFA's 211 member associations, should the women's and men's FIFA World Cups move to a biennial format.

The findings, from Nielsen and OpenEconomics, were presented during the FIFA Global Summit, which took place as an online meeting attended by 207 out of 210 eligible member associations. The summit was staged as the next step in The Future of Football consultation process, with the IMCs for women's and men's football set to expire.

Addressing summit delegates, FIFA President Gianni Infantino said: "We have been advised by independent experts that a switch to biennial FIFA World Cups would provide a combined additional USD 4.4 billion in revenue from the first four-year cycle, with these funds being distributed across our 211 member associations."

"This additional revenue would allow solidarity funding to move from the current level of USD 6 million per cycle to up to potentially USD 25 million on average per FIFA member association in the first four-year cycle."

The Nielsen research, which focused on financial matters, concluded that should confederations also switch their men's final tournaments to a biennial cycle, the overall uplift for world football would be in the region of USD 6.6 billion in the first four-year cycle.

"The potential for growth is already with us, and thanks to innovations such as a new commercial programme, we are also creating the right environment for a global women's club competition to be established as part of the future of women's football."

Jill Ellis,
Two-time FIFA Women's World Cup
winner as coach





Nielsen findings

The studies found that each member association could receive up to USD 25 million in additional revenue, should the men's and women's FIFA World Cups move to a biannual format.

The proposed distribution would be as follows:

- Establishment of a USD 3.5 billion solidarity fund with revenue to be distributed to all member associations, thus injecting an average of up to USD 16 million to every member association.
- In the unlikely event a shortfall were to occur due to changes in the IMCs, the fund would also mitigate any losses suffered by the member associations.
- There would be an increase in FIFA Forward funds of 50% to USD 9 million per cycle for every member association.

The OpenEconomics study, meanwhile, centred on macroeconomic perspectives and concluded that a move to a biennial cycle for the men's FIFA World Cup would have a significant and far-reaching impact.

As part of Wenger's plan, national team fixtures would be grouped together under a new IMC, leading to less travel for players. The number of home and away fixtures would be determined after further consultation with member associations, but there would be a reduction in the number of days for which clubs would have to release players. In addition, novel hosting and co-hosting proposals were presented during the summit to accommodate annual FIFA youth tournaments as part of the programme to give every talent a chance.

"We understood from the start of this process that women's football needed to be looked at from a different perspective, and this has been a rewarding experience," said Ellis. "Our proposal to optimise the women's international match calendar also examines player welfare and the need to protect players. A move to a biennial FIFA Women's World Cup is part of the plan, together with better development pathways and the need to establish global equality and opportunity in the women's game. The potential for growth is already with us, and thanks to innovations such as a new commercial programme, we are also creating the right environment for a global women's club competition to be established as part of the future of women's football."

OpenEconomics findings



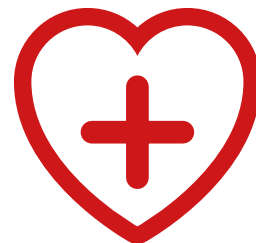
Football to become more competitive and resilient

FIFA's reforms would significantly increase industry profits, distributing benefits fairly among all stakeholders and reducing the risk of exposure to market volatility and external disruptions.



Positive impact across the ecosystem

Local and regional competitions would take advantage of the increased interest and participation generated at global level and gain a more significant share of the "football dividend" from the beautiful game's booming popularity and growth in quality.



Sustainable development throughout football

The new IMCs would promote a balanced and sustainable development of football, enhancing the well-being of professionals, clubs, member associations, and indeed, everyone who is passionate about the sport.

FIFA's commitment to the Future of Football remains resolute, as we want to give every talent a chance, and to create the right environment to deliver on that promise through our competitions.

Arsène Wenger,
FIFA Chief of Global Football Development

A gross domestic product gain of more than USD

180bn
over a 16-year period

2m
full-time jobs over 16 years

COVID-19: an unprecedented challenge

When the COVID-19 pandemic struck, football took a backseat as the world came to terms with the unprecedented challenges we faced.

Last year, FIFA acted quickly and decisively to allocate funding to all member associations and confederations through the FIFA COVID-19 Relief Plan.

To prepare a relief plan worth USD 1.5 billion was truly unprecedented and historic in sport and is a testament to the unity of the football family in times of crisis.

Every member association is different and has been impacted differently by the COVID-19 pandemic, meaning the FIFA COVID-19 Relief Plan is a flexible funding programme available to all our member associations. Continuing into 2021, this funding has allowed for the restart of football across the world, testing of players, officials and supporters at all levels of the game and the enacting of safeguarding measures to ensure football stakeholders are protected in a time of crisis.



The return of football

FIFA developed a blueprint to ensure the safe return of international football. The Return to Football – International Match Protocol was the result of extensive consultation with the six confederations and other stakeholder representatives, and was shared with FIFA's 211 member associations and the confederations.

Crucially, many member associations chose to use this funding to ensure their FIFA World Cup qualifiers could take place safely and on schedule. For some, this is a regular challenge, but now further complicated by COVID-19 and travel restrictions, it was imperative for FIFA to provide support.

Additionally, the competition regulations for FIFA World Cup 2022 qualifiers were adapted to reflect the new mandatory measures.

Women's football at the forefront

As part of the FIFA COVID-19 Relief Plan, USD 500'000 has been made available to every member association for use specifically in the women's game. These funds have been used to protect existing leagues and clubs, support diverse development projects and provide peace of mind for footballers at all levels of the game.

It is imperative that women's football does not take a back seat in times of difficulty and this Relief Plan has allowed the great work by our member associations in this area to continue.

A key requirement of FIFA's COVID-19 Relief Plan funding is that member associations must include a strategic development plan for women's football as part of their claims for funding, ensuring women's football remains at the forefront of their long-term plans.



Support will continue

The world is winning the battle against COVID-19 and FIFA is playing its part in that fight. However, we have seen that there is no quick fix to this global issue and FIFA is in this for the long haul.

Health remains the top priority and FIFA stays committed to support all 211 member associations and the confederation as the world continues its fight against the COVID-19 pandemic. Likewise, FIFA will continue teaming up with the World Health Organization to fight the coronavirus.

FIFA will continue to support all 211 member associations throughout the ongoing pandemic.



FIFA President's Vision 2020-2023

In 2020, on the fourth anniversary of his initial election as FIFA President, Gianni Infantino announced his action plan to drive FIFA into the modern era and make the game truly global. The result was the FIFA President's Vision 2020-2023, a blueprint for how FIFA sees the future of football. We are now halfway through this cycle.

FIFA has made huge strides towards achieving the goals of the FIFA President's Vision 2020-2023 set two years ago by increasing global competitiveness, embracing technology and giving every talent a chance in order to make football truly global.

Making football truly global

In May, FIFA launched a widespread review into the future of football and the International Match Calendars (IMCs), led by FIFA's Chief of Global Football Development Arsène Wenger and two-time FIFA Women's World Cup-winning coach, Jill Ellis.

The IMCs are in place until 2023 and 2024, and FIFA is listening to all views and opinions from key stakeholders, including fans, about how to make the calendar better serve the global football community.

The FIFA President's Vision 2020-2023 aims to give every talent a chance and the best way to do that is to introduce fairer IMCs that level the playing field. At the 71st FIFA Congress, the majority of member associations voted to explore potential changes to the IMCs. The core aim of the FIFA President's Vision 2020-2023 is to have 50 national teams and 50 clubs competing at the highest level of both the men's and women's games. FIFA is making great strides towards this goal.

Women's football

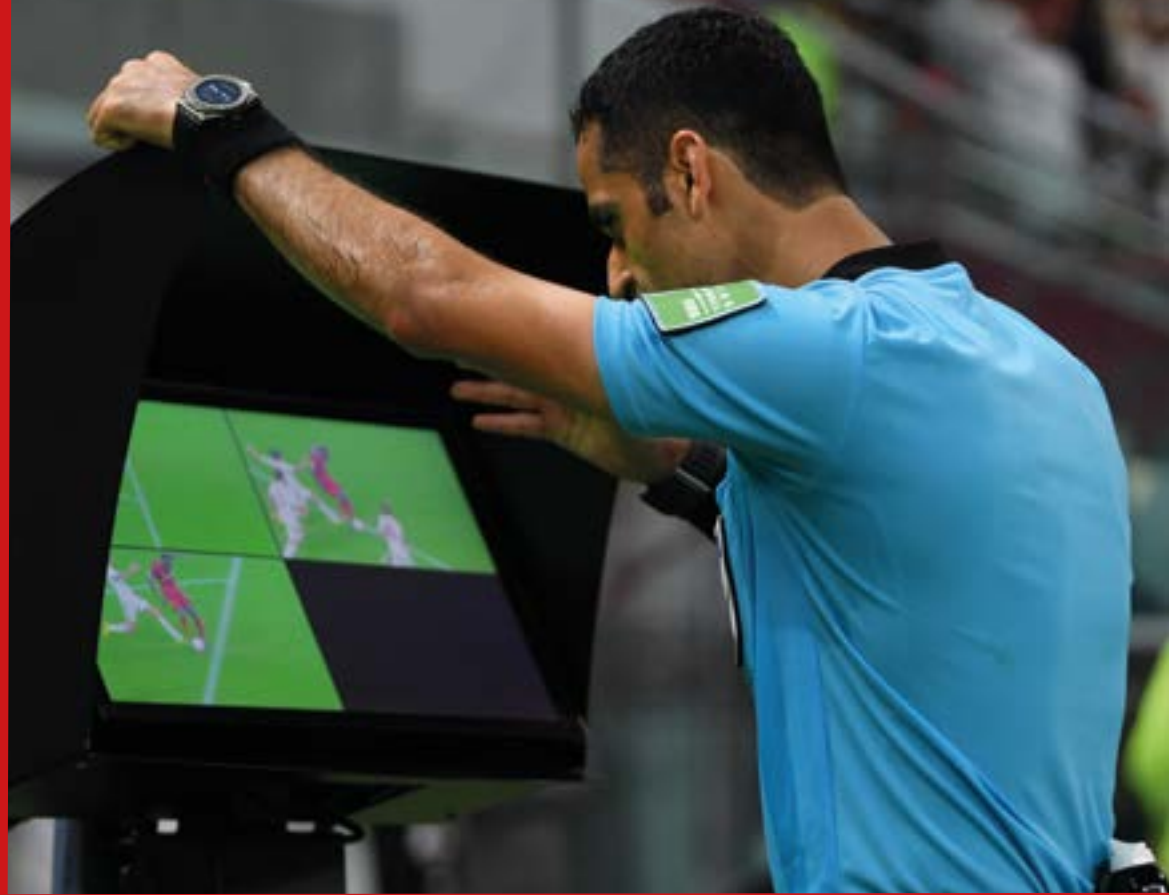
Further enhancing the growth of the women's game is another fundamental part of the FIFA President's Vision 2020-2023 and, despite the issues presented by the global COVID-19 pandemic in 2021, this commitment has remained steadfast.

In September, FIFA celebrated the one-year anniversary of the launch of the FIFA Women's Development Programme, which provides all 211 member associations with access to specific resources dedicated to women's football.

FIFA is aiming to have 60 million women and girls playing football by 2026 and the FIFA Women's Development Programme is crucial to making this happen.

In addition to the support provided via the FIFA COVID-19 Relief Plan and FIFA Forward, more than 80 dedicated women's football projects were delivered in the first 12 months of the programme. FIFA has also worked with nearly 50 member associations around the world and provided hundreds of female players, coaches and administrators with more opportunities to play and access the game.





Advancing technologies

Harnessing technology to meet the needs of the modern game is a key element of the FIFA President's Vision 2020-2023, and exciting advances were made in this area in 2021.

Semi-automated offside technology was trialled at the FIFA Arab Cup 2021 along with pioneering performance analytics and the new FIFA Football Language, which will result in greater insights for all.

These advancements followed FIFA's continued work to develop video assistant referee (VAR) systems suitable for all member associations, including VAR Light, which aims to create more affordable VAR systems and thus level the playing field globally.

Technical development

FIFA has embarked upon a set of comprehensive technical leadership programmes to develop stronger technical leaders at member association level, combined with the new FIFA Training Centre.

FIFA is also supporting member associations with "coach the coach" educational courses, aimed at instilling consistently high levels of instruction across all levels of the game. Part of that process has involved facilitating technical exchanges between member associations to share best practices across the world.

More FIFA Regional Development Offices also opened in 2021, bringing the total number to 11, thus giving greater support to member associations on the ground in the delivery of infrastructure, competitions, development and educational projects specific to each region.

Raising standards globally

The FIFA Forward Programme, which is now in its second edition, is increasing investment in all member associations and the six confederations in order to further develop and support football across the globe so it can reach its potential in every country.

FIFA's global report, driven by FIFA Chief of Global Football Development Arsène Wenger, showed that everything is connected in our sport. Giving every talent a chance to develop in the best possible way requires everyone to play their part.

Over USD 2 billion of FIFA Forward funding to member associations has been approved since 2016, covering operational costs, travel and various projects, helping to drive the goals of the FIFA President's Vision 2020-2023.

To raise standards across the world and ensure that talented players have the best possible chance to flourish, no matter what their situation or background, it is imperative that coaches and their players get the best technical support possible.

Football firsts

The first two years of the FIFA President's Vision 2020-2023 have laid the groundwork for what is to come in the next two. In 2022, FIFA will be organising the FIFA World Cup Qatar 2022, the first time that the largest single-sport event on the planet will be held in the Arab world.

Beyond that, there will be the biggest-ever FIFA Women's World Cup in Australia and New Zealand in 2023, another groundbreaking step as FIFA continues its quest to make football truly global.

11 Goals to make football truly global



01
Modernise the
football regulatory
framework



07
Maximise our impact
on global football
development



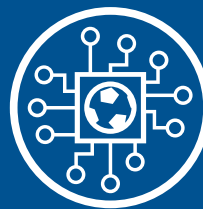
02
Grow revenues
sustainably for
further reinvestment
in football



08
Accelerate the
growth of women's
football



03
Increase the efficiency
and efficacy of the
organisation



09
Harness technology
in football



04
Ensure the success
of our iconic
competitions



10
Protect positive
values in football



05
Globalise our
competitions



11
Impact society
through the power
of football



06
Increase global
competitiveness

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02



Technical development

In 2021, FIFA took significant steps in its mission make football truly global by harnessing technology, accelerating the growth of women's football, increasing global competitiveness and ensuring the success of its iconic tournaments.

Semi-automated offside trials continue

Trials of semi-automated offside technology continued throughout 2021, culminating in tests at the FIFA Arab Cup 2021 in November and December. Speaking to the Living Football show, Pierluigi Collina, chairperson of the FIFA Referees Committee, described the tests as "the most important so far".

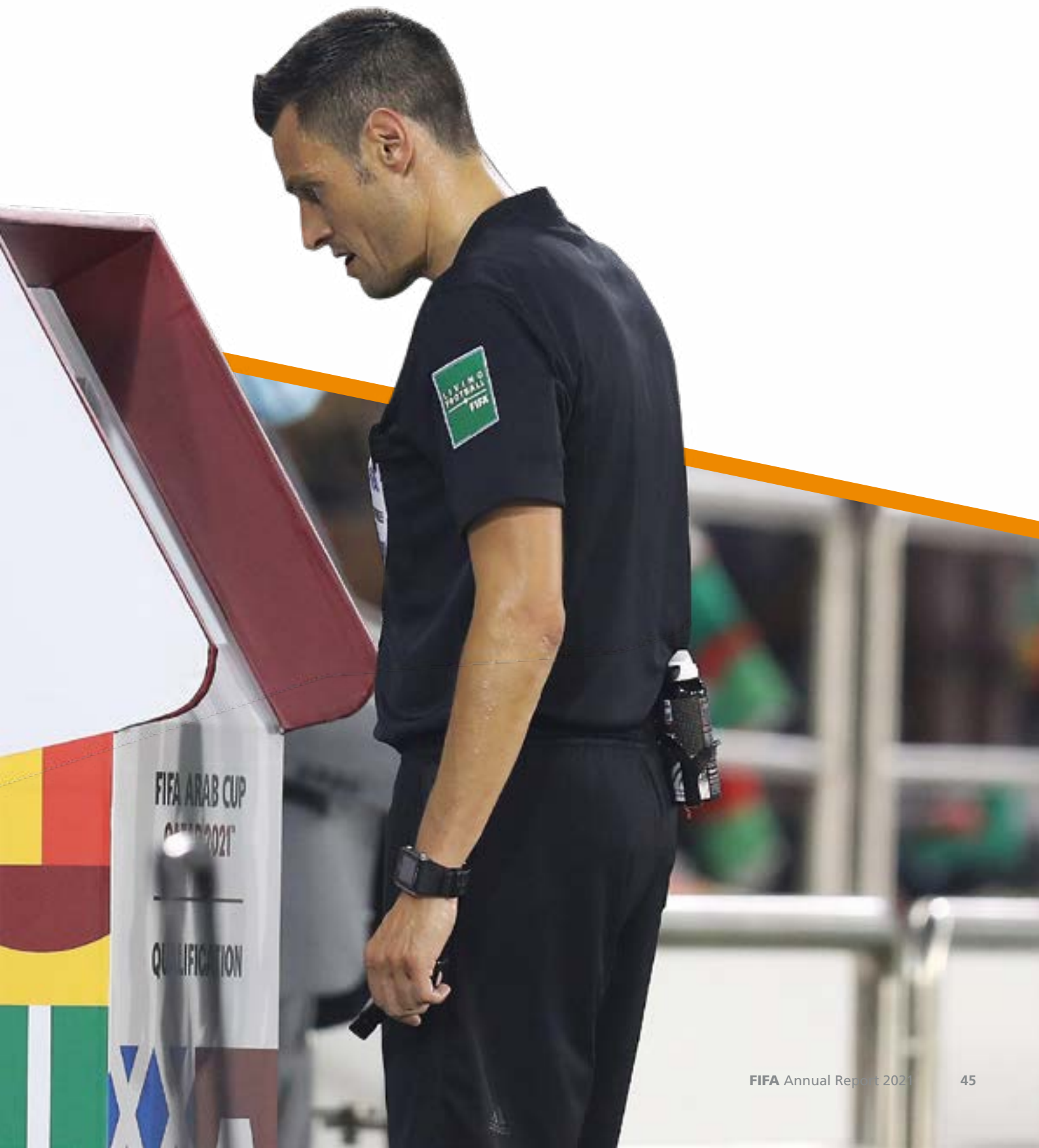
One of the goals of the FIFA President's Vision 2020-2023 is to harness technology in football to meet the needs of the modern game. Tests have been ongoing to optimise the technology and Collina took time out to explain the benefits for match officials and how it would potentially be implemented.

"Technology is very important and useful in both the pre-match preparation and the decision-making process during matches," he said. "In an offside incident, the decision is made after having analysed not only the players' position but also, their involvement in the move. Technology – today or tomorrow – can draw a line but the assessment of an interference with play or with an opponent remains in the referee's hands."

At the tournament, cameras were installed under the roof of each stadium. The limb-tracking data extracted from the video was then sent to the operations room and the calculated offside line and detected kick point were provided to the replay operator almost in real time.

The replay operator was then able to show the information immediately to the assistant VAR at a dedicated offside station, where it could be instantly validated and confirmed.





The future of performance analytics

A team of experts was commissioned to analyse every player for every second of every game of the FIFA Arab Cup 2021 in a groundbreaking first that, it is hoped, will lead to a swathe of new performance insights, all in line with FIFA's vision of increasing global competitiveness through technology.

Launched in late November 2021, the new FIFA Football Language had been over two years in the making. The system provides an open resource for coaches and players all across the world, aligning technical expertise and developing all levels of the game. These insights will also be used at the FIFA World Cup Qatar 2022 to better understand trends at the very top of the game.

The work reflects the vision of Arsène Wenger, FIFA Chief of Global Football Development, whose vision is for technical observations and football data analytics to be used together to increase and develop the understanding of the game and improve the fan experience.

"The FIFA Football Language is the alphabet of data collection and it helps us to make conclusions about, and better understand, what's happening on the football pitch," said Wenger.

The conclusions, implementable actions, recommendations and insights will then be distributed to technical experts through various programmes or platforms, such as the new FIFA Training Centre, an online football academy.

Referee and video match official candidates gather again

After almost two years of online gatherings due to the COVID-19 pandemic, the first physical refereeing seminar was able to be delivered in October 2021.

In attendance for the seminar in Doha, Qatar, were 20 candidates for referee roles and five for video match official roles. The group – the majority of whom were attending a FIFA refereeing seminar for the first time – were made up of attendees from the AFC, CAF, Concacaf and UEFA.

The five-day seminar represented the FIFA Refereeing Subdivision's first opportunity to assess the new candidates for the FIFA Women's World Cup Australia and New Zealand 2023, which is due to take place from 20 July to 20 August 2023.

Candidates were put through their paces both in the classroom and on the training pitch each day and, thanks to the help of 40 players provided by the Qatar Football Association, it was possible to replicate match situations in preparation for the 2023 tournament.

The seminar was led by Kari Seitz, FIFA's Head of Refereeing, Women, and the only person to officiate at four FIFA Women's World Cups. Each day began in the classroom, with attendees asked to participate in various exercises and assessments analysing video footage.





FIFA is doing something great in terms of promoting women's football in general. The attention given to promoting women's football is enormous. Refereeing is part of football, so we are also doing everything to improve the quality of refereeing in women's competitions.

Pierluigi Collina, chairperson of the FIFA Referees Committee



Give every talent a chance

In May 2021, FIFA published its findings following a study of the global talent development ecosystem. The groundbreaking report delivered the message that every talented player deserves a chance to be identified and developed.

The 14-month-long project, which was launched in January 2020 by FIFA's Technical Development team, analysed youth football and talent development practices and structures around the world. The data gathered during that time was compiled into a global report on the state and direction of talent development as well as a dedicated country report for each of the 205 FIFA member associations that took part.

The report found that a great number of talented players go undiscovered due to a number of factors, including inadequate planning, quality of education, infrastructure and financial resources to train youngsters.

It also led to a series of calls to action, with practical steps towards improvement for member associations and other stakeholders involved in the development of young players developed and cascaded accordingly.

“Our immediate target is that every member association should reach its full potential to have the strongest possible national team. A long-term plan for talent development is essential for success.”

**Arsène Wenger,
FIFA Chief of Global
Football Development**

Standardising VAR

In August 2021, the FIFA Quality Programme team hosted a test event in Stockholm for VAR system providers from Europe and the USA to formally certify their systems.

Following its successful implementation at the 2018 FIFA World Cup Russia™ and the FIFA Women's World Cup France 2019™, the use of video assistant referees has rapidly accelerated. At the time of publication, over 100 competitions had used or were using the technology to provide their referees with a support tool in potentially game-changing situations.

The FIFA Quality Programme is a vital resource for competition organisers who require guidance on the technical quality of different VAR systems in order for the new technologies that FIFA, and football, are embracing to be implemented consistently around the world.

Using VAR technology in games is still a complicated operation involving numerous computers, servers, screens and cables. While the development of smaller systems is progressing and the first tests using VAR Light systems are under way, the focus of the FIFA Quality Programme's tests is to check the interaction of the overall set-up and the performance of the system in three main areas: latency, synchronicity and video quality.

Ground-breaking female player health study

In September 2021, in collaboration with sports bioanalytics company Orreco and Western Sydney University, FIFA announced it would be investing in female player health and performance research to build better future sports science systems.

In line with the FIFA President's Vision 2020-2023 goals of accelerating the growth of women's football and harnessing technology in football, the initiative emphasises FIFA's commitment to achieving a better scientific understanding of the female athlete.

Physiology, nutrition, injury patterns, sleep and recovery recommendations have all been based on research into male athletes, but this is quickly changing thanks to this partnership. The collaboration immediately got to work on bridging this knowledge gap and coming up with actionable guidelines and recommendations. The research will also help provide the evidence base needed to provide data-driven system solutions for sports science support for female football players via a fully funded PhD studentship.



Video support debuts in Lithuania

New technological innovations were implemented at the FIFA Futsal World Cup 2021 in Lithuania as video support (VS) services were implemented throughout the September/October tournament in order to better support referees in making their decisions.

In Lithuania, the VS system comprised a review operator and a pitchside monitor that allowed referees to review specific incidents. The referees used VS when the head coach of a team (or, in their absence, a designated team official) challenged the referee's decision in relation to four specific incident categories. These were goal/no-goal situations, penalty incidents, direct red cards and potential cases of mistaken identity.

Unlike in football, futsal referees do not have a VAR following every moment of the match on a television monitor. In futsal, referees only revert to video evidence if coaches challenge initial calls on the field of play. As in football, however, the final decision remains with the referee.

Harnessing technology – for the fans

In June 2021, FIFA announced the launch of the Fan Experience Panel. The group, which consists of 25 football fans from around the world, will be continuously consulted on various matters relating to topics both on and off the pitch.

Representing six continents and 17 countries, the panel, which emerged as an offshoot of the FIFA Fan Movement, has been tasked with providing valuable input into the development and refinement cycle of various technology-led innovations.

It works in partnership with FIFA's Football Technology & Innovation team and in line with The FIFA President's Vision 2020-2023, which emphasises FIFA's commitment to harnessing technology to improve the game and the experience of football fans.

Player data, compiled efficiently

In response to a growing demand for more cost-efficient match analysis technologies, in January, FIFA launched a new standard within the FIFA Quality Programme for Electronic Performance and Tracking Systems to contribute to the democratisation of football technologies.

As technology evolves, the FIFA Quality Programme needs to continuously adapt to the latest innovations. One such trend that has been amplified by the circumstances of the current global pandemic is the demand for player tracking data from broadcast footage – meaning no technology or technician is required on-site to generate the data.

This new standard, referred to as "Broadcast EPTS", assesses systems capable of generating player performance data using only broadcast footage.

FIFA has also developed a bespoke test method to validate the accuracy of such systems to be able to provide guidance to coaching staff, scouting departments, clubs, competition organisers and viewers as to the quality of the output from these software products.



Professional football

FIFA has an unwavering commitment to look after football's most important protagonists – the players. Throughout 2021, further steps were taken to ensure the well-being and continued development of all players within the professional game.

FIFA launches pioneering platform

In January 2021, FIFA launched the FIFA Professional Football Landscape, the first-ever digital database comprising key facts and figures on players, clubs, transfers and top-tier competitions across all 211 member associations.

Bringing together data from a broad spectrum of key performance indicators that reflect the status of clubs and leagues worldwide, the tool offers a detailed visual overview of the game.

The FIFA Professional Football Landscape was created for the whole football community in order to monitor the professionalisation of football, in line with FIFA's strategic

objective of mapping and promoting football development around the world in order to make the game truly global.

Throughout the remainder of 2021, all member associations were given access to the platform, thus enabling them to provide updates on both men's and women's football on a regular basis.

Facts and figures

The FIFA professional football landscape provides a fascinating insight into the structure of professional football across the world, including the following takeaways:

Nearly 130,000 professional players and more than 4,400 professional clubs have been identified around the world.

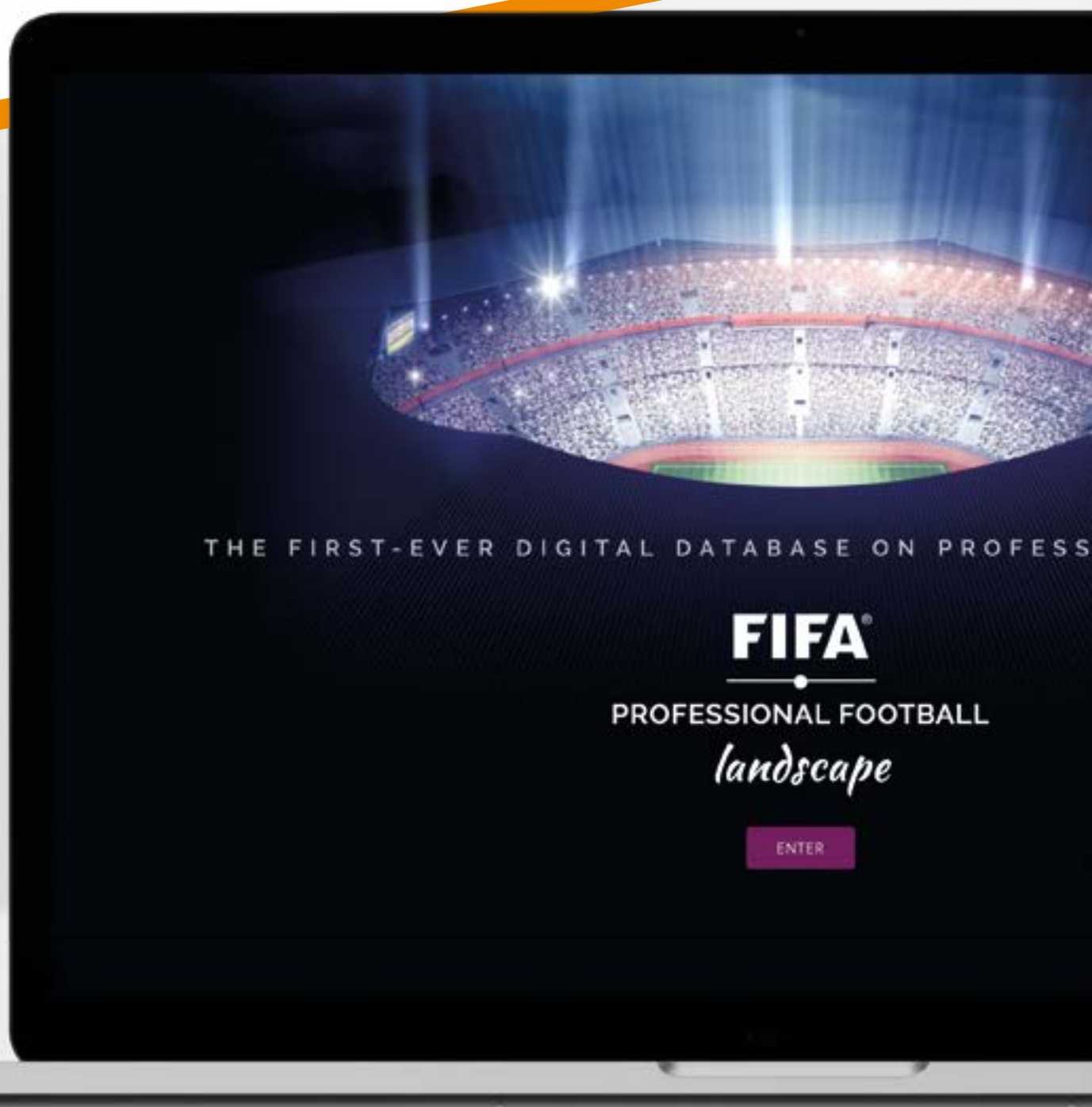
91% of member associations have implemented a national club licensing system.

65% of national top-tier competitions are organised by the respective football association.

54% of domestic competitions around the world follow a traditional home-and-away format.

88% of competition organisers negotiate their TV rights deals collectively.





FIFA Professional football conference

FIFA and stakeholders from across the professional game met virtually in November 2021 to discuss a range of topics in men's football, including the ongoing reform of the transfer system and the gathering of various perspectives on the future of the IMCs.

The conference provided FIFA Chief of Global Football Development Arsène Wenger with an opportunity to outline his proposals for the future of the IMCs, alongside Technical Director Steven Martens.

In addition to a mandatory rest period for players, the topic of international qualification windows was discussed, as well as potential solutions for achieving a suitable balance between international and domestic competitions for clubs, leagues and players. Delegates from over 50 of FIFA's member associations participated, together with members of the media.

2021 courses and publications delivered:

- FIFA Diploma in Club Management
- FIFA Professional Football Journal
- FIFA Professional Football Conference
- FIFA Competitive Balance Report
- FIFA Comparative Analysis of Second and Third Divisions

Women's football

When the COVID-19 pandemic struck, there were fears that women's football would suffer disproportionately within the game.

FIFA was determined that this would not happen and 2021 saw an explosion in the development of women's football across the world.



FIFA Women's World Cup™ breaks new ground

The FIFA Women's World Cup Australia and New Zealand 2023, the first to be held across two confederations (the AFC and OFC) and with 32 teams competing, is a major milestone in the development of women's football.

With qualification matches being played across the globe, more female footballers than ever are dreaming of playing at FIFA's flagship women's tournament.



Securing the future of women's football



FIFA's unparalleled COVID-19 Relief Plan has provided an opportunity to drive positive change in women's football.

As part of the relief plan, USD 500,000 has been made available to every member association for use specifically in the women's game. These funds have been used to protect existing leagues and clubs, support diverse development projects and provide peace of mind for footballers at all levels of the game.

A key requirement of FIFA's funding is that member associations must include a strategic development plan for women's football as part of their claim. This ensures that women's football remains at the forefront of their long-term plans.

Future of men and women's games entwined



In September 2021, double FIFA Women's World Cup-winning coach Jill Ellis was entrusted with leading the Technical Advisory Group on the future of women's football.

Alongside FIFA Chief of Global Football Development Arsène Wenger, Ellis is heading the discussions and consultations in relation to the future IMCs.

Both Ellis and Wenger have stressed their aims of ensuring that men's and women's football coexist when any changes to the IMCs are considered.

"I think our fan bases cross over. You see women at men's matches, and you see young boys and men at women's matches. I agree with Arsène: we want to grow both platforms."

Jill Ellis, head of FIFA Technical Advisory Group on the future of women's football

Setting the pace

FIFA published a landmark report in June 2021 on the development and professionalisation of the elite women's football landscape around the world, the first time such a level of analysis had been achieved in the women's game.

The FIFA Benchmarking Report: Women's Football provided insights into several key areas of the elite women's game, including sporting matters, finance, fan engagement and player-related matters. The information came from a survey completed by a selection of 30 of the top-tier women's football leagues from around the world and 282 of their respective clubs.

“Boosting the development and growth of women's football – on and off the pitch – is a key commitment and top priority for FIFA. As the interest continues to increase, we must focus on developing an in-depth understanding of the elite women's football landscape.”

Gianni Infantino, FIFA President



Key findings include:

- For leagues in which 80% or more participating clubs had a girls' youth structure, the average national-team ranking was 13, compared to a ranking of 28 for all other leagues.
- Leagues with both a club licensing system and financial controls had a higher proportion of clubs that were profitable or broke even (36% v. 32%) and a higher average club revenue (USD 0.9m v. USD 0.3m).
- In 65% of leagues surveyed, teams with the highest-qualified coaches outperformed other teams, underlining the importance of coach education and development in the women's game.
- Clubs with better access to a higher number and quality of facilities outperformed other clubs in their league: 50% of such teams were league champions in the previous five years, compared with only 23% for all other clubs.
- Broadcasting women's football on traditional and digital platforms represented a significant growth opportunity, with broadcast income accounting for an average of 6% of revenue for clubs and 18% of revenue for leagues that were surveyed.
- Teams offering a season ticket had higher average league attendances (1,400 v. 1,000) and earned a higher revenue (USD 0.8m v. USD 0.3m).
- Clubs with a written strategy for women's football tended to have a higher average club revenue (USD 0.6m v. USD 0.3m), more facilities available to the first team and higher match attendances (1,400 v. 700).
- Leagues that negotiated broadcast rights exclusively for the women's league generated, on average, USD 0.7m revenue from broadcasts, compared with only USD 0.1m for other leagues that did not.
- 72% of clubs reported that they negotiated some of their sponsorship contracts for the women's team only. On average, these clubs achieved a higher total revenue and sponsorship revenue.
- The clubs that generated the highest revenue (in excess of USD 1m) raised over half of it through sponsorship, compared to less than a third for clubs averaging revenue of less than USD 1m.

New chapter of African women's football

In November 2021, South Africa's Mamelodi Sundowns Ladies were crowned the first-ever champions of the CAF Women's Champions League in Cairo, beating Ghana's Hasaacas Ladies in the final.

The tournament saw a total of 33 teams from Africa's six zonal regions battle it out to secure their place among the final eight teams who went head to head in Egypt. CAF now hopes to hold the Women's Champions League annually.

"I'm thrilled to have seen the best of African women's club football display their outstanding talent and skill during this competition. This tournament is historic and provides a fantastic platform to show young girls around Africa that women's football is growing and they too can be part of it."

**Fatma Samoura,
FIFA Secretary General**





Maximising global impact

Goal 7 of the FIFA President's Vision 2020-2023 to make football truly global calls on the organisation to maximise its impact on global football development. In 2021, great strides were taken to realising that goal.

Over past 12 months, FIFA has worked towards achieving a greater geographic proximity to its member associations (MAs), while the FIFA Forward Programme continues to promote good governance and give every talent a chance to develop and succeed.

Promoting good governance

Progressing football across the world involves standardised guidelines and regulations to ensure a fairness of opportunity globally. In line with the new FIFA, FIFA's comprehensive Compliance Programme helps to build transparency, foster ethical behaviour, identify risks, define policies and create procedures.

Enhancing FIFA's global presence

In 2017, FIFA took the decision to establish Regional Development Offices around the world in order to better serve its member associations and be closer to their needs.

In February, President Gianni Infantino attended the inauguration ceremonies of the newest Regional Development Offices in Kigali, Rwanda, and Brazzaville, Congo.

FIFA now has 11 such offices, giving greater support to MAs on the ground in the delivery of infrastructure, competitions, development and education projects, specific to each region.

MA Division moves to Paris

At the end of 2021, FIFA's Member Associations Division made the move from Zurich to new offices at the Hôtel de la Marine on Place de la Concorde in Paris.

The relocation of this key division, which is responsible for liaising with all 211 of FIFA's MAs, takes FIFA back to its birthplace, having been founded in Paris in 1904.

The launch of the new offices is in line with FIFA's vision to make football truly global by strengthening cooperation with key international institutions and working closely with the 11 Regional Development Offices around the world.



FIFA Forward – supporting global development

The FIFA Forward platform continued to improve football development across the globe – ensuring that the game can be delivered in every one of the 211 member associations.

Launched in 2016, FIFA Forward is designed to provide 360-degree, tailor-made support for football development in each of our member associations and the six confederations and is based on three principles:

- **More investment**
- **More impact**
- **More oversight**

Over USD 2 billion of FIFA Forward funding has been approved for use in our MAs since 2016, covering operational costs, travel and various projects. Over 1,500 FIFA Forward projects have been actioned globally, specifically targeting the needs of each MA to progress football in its country.

In 2021, highlights included the opening of a brand new seven-a-side artificial turf pitch in Honduras, which was inaugurated at the Estadio Infantil FENAFUTH in April, thus ensuring U-8, U-10 and U-12 leagues will have a regular facility to use for their activities.

FIFA Forward has also continued its ongoing support for the development of women's football in Kenya where, since 2018, it has helped the Football Kenya Federation to run the Women's Premier League and Women's Division One League. With the funds, the member association has been able to cover all costs relating to venue hire, equipment, medical services and allowances for match officials for all 32 teams.



Social responsibility and education

Football and its rich diversity provides us at FIFA with a unique opportunity to promote and embrace social responsibility and education while using the game's unique power to create a global social impact that extends far beyond the pitch.

FIFA remains steadfastly committed to social responsibility and education as a fundamental part of its daily activities, programmes and tournaments as it strives to ensure that football is inclusive, safe and welcoming to all.



Human rights and anti-discrimination

Throughout 2021, FIFA continued to strengthen its human rights-related efforts in line with its Human Rights Policy and the UN Guiding Principles on Business and Human Rights.

FIFA also pressed on with the due diligence processes for the upcoming flagship competitions. In relation to the FIFA World Cup Qatar 2022, this included the expansion of labour rights monitoring systems to additional sectors involved in event delivery, such as hotels, security and transport, and implementing human rights and anti-discrimination programmes to ensure an inclusive and accessible qualification period and tournament environment for all, such as training and an anti-discrimination match monitoring programme across FIFA's qualifiers.

FIFA also collaborated with the national human rights institutions of Australia and New Zealand on an assessment of the FIFA Women's World Cup 2023 and integrated human rights requirements in the host city selection process for the FIFA World Cup 2026™.

Supported by the World Health Organization, in August FIFA launched the #ReachOut mental health awareness campaign, using football's power and reach to raise awareness of this pressing social issue. Throughout the process – which ran until November to coincide with World Mental Health Day – FIFA worked closely with external human rights experts and stakeholders.

In December, a working group of para-football experts was established to consider steps to raise awareness of the sport and provide additional guidance to FIFA's 211 member associations on how to help grow disability football more globally.

Finally, the Human Rights and Anti-Discrimination Department assisted FIFA's People & Culture team in a review of the latter's recruitment processes, in keeping with FIFA's pledge as an equal opportunity employer. This led to the establishment of an LGBTIQ+ staff network and the flying of the rainbow flag at the Home of FIFA to celebrate the Pride movement for the first time in its history.

FIFA helps Afghanistan's football family

Following the collapse of the Afghanistan government in August 2021 and the mass evacuation that followed, FIFA – with the help of FIFA World Cup 2022 host country Qatar – immediately got to work on helping as many of the nation's sporting fraternity find their way to safety, in what became an increasingly unstable and volatile situation. By the end of the year, FIFA and its partners had evacuated 163 people.



President Infantino visits first group of refugees

In early October 2021, the first FIFA-organised flight out of Kabul took off with over 100 refugees from the Afghan football community in. They reached Doha safely and following stringent COVID-19 tests at the port of entry, all were escorted to their temporary accommodation in Doha – a residential compound built for fans at the FIFA World Cup Qatar 2022 with sporting facilities that anyone could use.

President Gianni Infantino, who had visited the camp before the first FIFA-organised group arrived, returned to the compound and emphasised the important role that football can play in tough times. Speaking from the Park View Villas complex, he said: "The fact that this compound – something that was thought to be useful for the FIFA World Cup – has been able to be transformed into a home for people from Afghanistan for a transitional period is something that, of course, fills us with joy."

The FIFA President was joined by HE Lolwah Al Khater, Assistant Foreign Minister and spokesperson for the Qatari Ministry of Foreign Affairs, and HE Hassan Al Thawadi, Secretary General of the Supreme Committee for Delivery and Legacy, in visiting the facility.

President calls on global football community to show solidarity

Later in October 2021, a further 56 displaced football and basketball players were also able to make their way safely to Qatar, thanks to the combined efforts of FIFA and the Qatari authorities.

President Infantino paid the newly-arrived group another visit, and used the occasion to put out a call to other nations to step up and show solidarity with the relatively small number of countries who had so far stepped up and offered to help.

"The first one who jumped in was Prime Minister Edi Rama from Albania; I want to thank him as well. But we need more countries, we need more governments, we need more football family members to help – not just to talk about solidarity or to talk about helping but to do it with real action," said President Infantino.

"We will continue to knock on all the doors around the world, and we hope that some will listen and hear this plea, this call for help, and will open the doors to these girls, who all have an amazing life story to tell."

Among the evacuees staying at the compound were players from the senior, U-23, U-17 and U-15 Afghan women's teams, together with their family members. There are also female match officials, administrators and women's football coaches within the group.



Temporary settlements established

In November 2021, a coach education course was delivered in conjunction with the Generation Amazing programme, and the female players were also given an opportunity to play at a FIFA World Cup venue when they took on the Qatar national team at Khalifa International Stadium.

The next month another seven people were evacuated out of Afghanistan and given safe passage into Doha, thanks to the continued efforts of FIFA and its partners in Qatar., another seven people had been evacuated out of Afghanistan and given safe passage into Doha, thanks to the continued efforts of FIFA and its partners in Qatar.

By the end of the year, the entire group had made its way to new homes under temporary protection status in Albania. The refugees were due to remain there until securing third-country visas and being provided with accommodation and meals in a secure location. They also received healthcare services at an on-site clinic, benefited from crèche facilities and were provided with educational support (including English language lessons) together with immigration experts with a view to obtaining permanent settlement status. By year-end, seven members of the group had been granted permanent resettlement status in Canada, with discussions ongoing for more to follow in 2022.

FIFA remains committed to working with all members of the football family to secure the permanent resettlement of all refugee athletes – those already evacuated, and those still at risk in Afghanistan.

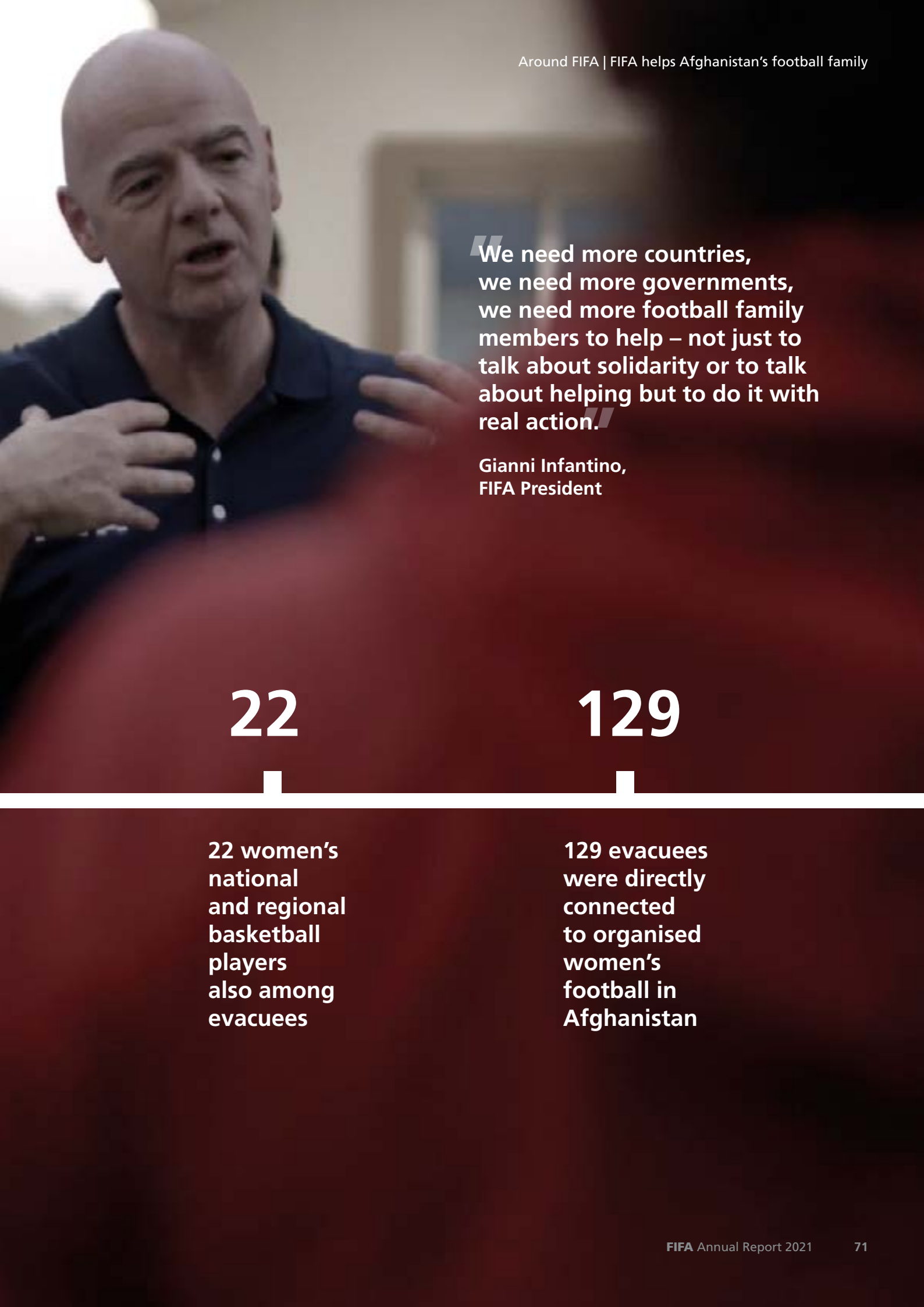
163

72.5%

**163 people
evacuated in
October and
November**

**72.5% of FIFA
evacuees were
women and
children**

**Evacuees included
female football
players, referees,
coaches and
prosecutors involved
in the abuse cases
investigated by the
FIFA Ethics Committee**

A photograph of Gianni Infantino, FIFA President, speaking and gesturing with his hands. He is wearing a dark blue polo shirt. The background is slightly blurred, showing an indoor setting with a doorway.

“We need more countries, we need more governments, we need more football family members to help – not just to talk about solidarity or to talk about helping but to do it with real action.”

**Gianni Infantino,
FIFA President**

22

22 women's national and regional basketball players also among evacuees

129

129 evacuees were directly connected to organised women's football in Afghanistan



Safeguarding and child protection

FIFA's commitment to promote safe sport and raising safeguarding standards in football was further strengthened by rolling out the FIFA Guardians programme to help FIFA's 211 member associations to introduce stronger safeguarding measures in football to ensure the safety and well-being of everyone across the game, especially children. One of the key pillars of this programme includes the development and embedding of event safeguarding within the FIFA's competitions, with preparations now under way for the upcoming FIFA youth tournaments in 2022 and for the FIFA Women's World Cup 2023.

In January 2021, the FIFA Guardians Safeguarding in Sport Diploma, the first of its kind, was launched together with the Open University. It was designed to further raise safeguarding standards and to professionalise and train safeguarding officers in football. The diploma is made up of five online courses, together with a series of webinars, assignments and a residential workshop for designated learners. As of December 2021, 204 FIFA Learners were enrolled on this new FIFA educational programme and are expected to graduate in early 2023. In addition, more than 3,000 open learners from around the world signed up to the programme and will start with the FIFA Guardians Safeguarding Essentials module.



As a cornerstone of FIFA's commitment to support its members, FIFA continued to hold a series of safeguarding workshops for all its member associations, working closely with the respective confederations.

As part of FIFA's commitment to promote safe sports, FIFA announced the launch of a multi-stakeholder global consultation process in late 2020 to consider the establishment of a multi-sport, multi-agency, international safe sport entity to help sports judicial bodies investigate and appropriately manage cases of abuse using a survivor-centred approach. This has been an extensive consultation process with more than 230 stakeholders, providing their expert feedback and evidence globally, with clear recommendations for action. The final report was shared with all participating stakeholders in November 2021. While ensuring that this remains a

multi-stakeholder and collaborative process, FIFA has appointed an independent secretariat mandated to form a representative working group of experts from around the world with the different skill sets required to establish the new entity.

FIFA and the World Health Organization teamed up again in 2021 to raise awareness about domestic violence and support those at risk, during the 16 days of activism against gender-based violence. The #SafeHome campaign was relaunched on the International Day for the Elimination of Violence against Women (25 November), and ran until Human Rights Day on 10 December 2021 (see page 87).

Anti-Discrimination

As FIFA prepared to enter a World Cup year, the fight against discrimination of all kinds was as prominent and important as ever. 2021 was a year of preparation and implementation for the organisation – with much progress made in delivering the message that there is no place for prejudice in the beautiful game.

In 2021, the work on diversity and anti-discrimination focused in particular on preparations for the FIFA World Cup Qatar 2022.

The FIFA Good Practice Guide on Diversity and Anti-Discrimination sets out a five-pillar strategy, outlining education, regulations, controls and sanctions, networking and engagement, and communications as the tools to foster and promote anti-discrimination.

Within that framework falls the FIFA Anti-Discrimination Monitoring System, a key tool in FIFA's fight against discrimination that was first implemented during the qualification process for the 2018 FIFA World Cup Russia. It enables FIFA, officials and authorities to identify discriminatory behaviour at FIFA competitions.

Already being deployed at high-risk qualification matches for the FIFA World Cup 2022, specially trained anti-discrimination match observers attended high-risk matches at the FIFA Arab Cup and, in cooperation with the Fare network, compiled incident reports for FIFA.

In addition, numerous other activities were conducted to ensure an inclusive and safe environment for everyone, these included:

- delivering diversity and anti-discrimination training that was tailored to all venue-specific personnel, from stewards and volunteers up to referees and other FIFA match officials;
- supporting stadium security staff with the deployment of anti-discrimination experts at all matches to help prevent discriminatory displays by spectators both outside and inside the stadium;
- implementing the three-step procedure that was established in 2017 to halt and, in the worst-case scenario, abandon matches as a consequence of discriminatory behaviour in addition to providing in-stadium announcements on anti-discrimination; and
- setting up the human rights grievance mechanism and implementing a human rights volunteers programme to learn about potential issues.

With the upcoming FIFA World Cup also in mind, the tournament-related core stakeholder group on inclusion and anti-discrimination, which includes inter-governmental as well as non-governmental organisations and supporters, convened to help shape and discuss the anti-discrimination programme.

“There is no place for discrimination in football or in society. As the governing body of football worldwide, FIFA recognises and embraces its responsibility to lead the fight against discrimination.”

**Gianni Infantino,
FIFA President**



Sustainability and environment

To underline the organisation's commitment to protecting the environment and climate, the FIFA President launched FIFA's Climate Strategy at COP26 in Glasgow, through which FIFA pledged to halve its carbon emissions by 2030 and become net zero by 2040, in accordance with the UN Sports for Climate Action Framework.

In 2021, FIFA and the local tournament organisers, including the host country, continued to implement the joint FIFA World Cup Qatar 2022 Sustainability Strategy, which outlines five sustainability commitments, 22 strategic objectives and 79 concrete initiatives and programmes.

In terms of infrastructure, the final three stadiums to be completed, Al Thumama Stadium, Stadium 974 and Lusail Stadium, are set to achieve the maximum five-star GSAS certification for design and build, thus exceeding FIFA's requirements for sustainable stadium construction. Six of the eight stadiums that will stage the matches are also targeting a minimum of "gold" rating for GSAS operations certification. This will ensure that not only are they built sustainably, they will also be operated sustainably for many years after the tournament. The only two exceptions are the temporary Stadium 974 and Lusail Stadium, which will not be operating long enough ahead of the tournament to obtain sufficient data.



In 2021, FIFA and the local tournament organisers published the projected greenhouse gas emissions from the FIFA World Cup Qatar 2022 and committed to offset all emissions that cannot be reduced, including those from fan travel and accommodation, thus achieving a fully carbon-neutral tournament.

Over the past year, attention was focused on the strategic objective of minimising waste sent to landfill and promoting recycling solutions in Qatar. In a country where recycling is far from the norm and where the large majority of waste is either incinerated or ends up in landfill, the FIFA World Cup is proving to be a powerful catalyst for positive change.

Furthermore, the host country has also committed to holding a plastic-neutral FIFA World Cup, an initiative that includes raising awareness, developing waste reduction plans and offsetting plastics used in the tournament by physically removing plastic waste from rivers and oceans.

The intensive planning phase for the FIFA Women's World Cup 2023 also began in earnest in 2021 with the development of a sustainability strategy and the recruitment of a local team of subject-matter experts in Australia and New Zealand.

For the FIFA World Cup 2026, the host city selection process across Canada, the USA and Mexico included the fulfilment of extensive sustainability requirements, as had been the case in the comprehensive bidding process.

2021 also saw the launch of the FIFA Sustainable Sourcing Code, which applies to all of FIFA's procurements and sets out minimum sustainability requirements. For high-risk procurements, specific requirements and a sustainability questionnaire are added to the tender, customised clauses are added to the contract and compliance with the code is ensured through direct engagement with the supplier and audits of its operations.



FIFA Climate Strategy

As part of its unwavering commitment to sustainability, FIFA took to the global stage in November 2021 to present the FIFA Climate Strategy at the United Nations (UN) Climate Change Conference (COP26) in Scotland – confirming its pledge to the United Nations Framework Convention on Climate Change (UNFCCC) – Sports for Climate Action Framework.

FIFA joined the UN Sports for Climate Action Framework in December 2018 and, as part of its sustainability strategy, had already committed to reduce football's emissions over the next two decades.

At COP26, FIFA reaffirmed its commitment to the global goals of the 2015 Paris Agreement by pledging to achieve a 50% reduction in carbon emissions by 2030 and reaching net zero by 2040.

The Intergovernmental Panel on Climate Change (IPCC) defines "net zero" as "a state where there is no incremental addition of greenhouse gases to the atmosphere". This means that once all avoidable emissions have been reduced, residual emissions have to be removed from the atmosphere.

"I am proud to announce today that – based on our long experience with climate action in football – FIFA has developed a comprehensive strategy and is committed to investing substantial resources."

**Gianni Infantino,
FIFA President**



"This is a critical moment. The change in weather patterns is impacting the environment and its rich biodiversity, food security and access to fresh water, as well as the health and well-being of individuals," said FIFA President Gianni Infantino in a video address to the delegates gathered in Glasgow.

"Following my election as FIFA President in 2016, FIFA became the first international sports organisation to join the UNFCCC Climate Neutral Now campaign, pledging to measure, reduce and compensate the greenhouse gas emissions associated with the FIFA World Cups.

I am proud to announce today that – based on our long experience with climate action in football – FIFA has developed a comprehensive strategy and is committed to investing substantial resources that will allow FIFA and football to reach the ambitious and necessary objectives of the UNFCCC Sports for Climate Action Framework."

The FIFA Climate Strategy consists of four pillars and three key goals that will put FIFA on the path to climate-friendly performance, thus protecting FIFA's tournaments from the negative climate change impacts and ensuring climate-resilient football development across FIFA operations and events by 2040.

Also present at COP26 was Isha Johansen, a FIFA Council member. Addressing the Sports for Climate Action – On the Race to Zero session, she said: "We, as inhabitants of this planet, must all make this our priority."

FIFA climate strategy: four pillars



Educate the global football workforce on climate-related impacts and climate-friendly solutions



Adapt football regulations and activities to be more resilient to current and anticipated impacts of climate change



Reduce the carbon emissions of FIFA and football to contribute to the Paris Agreement and the UNFCCC Sports for Climate Action Framework objectives

"Football also has the power to radically shift mindsets on climate change and mainstream climate action. We have a huge, attentive audience and it is our duty to amplify these key messages. We will help educate fans on climate change and encourage them to play their part in protecting the planet and the beautiful game. We have a moral, urgent duty to accelerate our action. Our commitment to protecting our climate remains unwavering."



Invest in climate protection and support football stakeholders with access to know-how to tackle the impacts of climate change

#ReachOut for better mental health

The importance of raising awareness around mental health is more pertinent than ever. In 2021, FIFA launched its #ReachOut campaign to do just that.

In August 2021, FIFA – in collaboration with the World Health Organization and supported by the European Commission – launched #ReachOut. The initiative formed part of an ongoing campaign designed to raise awareness of the symptoms of mental health conditions, encourage people to seek help when they need it, and take action every day for better mental health.

A vast number of FIFA Legends took part in the video-led campaign, including Aline, Vero Boquete, Cafu, Laura Georges, Luis García, Shabani Nonda, Patrizia Panico, Fara Williams and Walter Zenga.

The #ReachOut campaign was also supported by the Association of Southeast Asian Nations (ASEAN), which produced a powerful video featuring past and present stars of ASEAN football. Players from Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, the Philippines, Singapore, Thailand and Vietnam all united to reinforce reminders about good habits and observation techniques to be aware if a friend, colleague or team-mate may be suffering in silence.

The players and organisers at the FIFA Beach Soccer World Cup and FIFA Futsal World Cup in Russia and Lithuania respectively also played their part in promoting the worthy campaign.

Teresa Enke, wife of the former Germany goalkeeper Robert Enke, who tragically took his own life in 2009, also joined to discuss her experiences of losing a loved one to suicide and talk about her work with the Robert Enke Foundation.

The campaign was shared across FIFA's digital channels and multimedia toolkits were provided to the 211 FIFA member associations and media agencies for distribution around the world.





Teresa Enke,
widow of former Germany goalkeeper Robert
Enke who tragically took his own life in 2009

“It’s a good moment to understand that, behind the footballer, behind the businessman, behind the worker, is a human being. And that human being will have the same issues any human being has.”

Roberto Martínez,
Belgium head coach

“The acceptance of needing to talk to someone is difficult. I guess I was crying out, through my actions, when I was ill that I needed to talk, I wanted to talk, but I needed somebody to initiate that for me.”

Fara Williams,
former England international

Positively impacting society through football is one of the 11 key goals in the FIFA President's Vision 2020-2023, and there is ample evidence of this on display every day. By its very nature, football is a game that unites people from all walks of life. It provides a sense of community, companionship and compassion in a way that nothing else does.

At the campaign's launch, FIFA President Gianni Infantino underlined the key role that football's global community can play in tackling the issue. He said: "This campaign is very important in raising awareness about mental health conditions and encouraging a conversation which could save a life. In FIFA's Vision 2020-2023, we pledge our commitment to make football work for society, and I thank the players and Ms Enke, who have contributed to this important initiative."

"Depression and anxiety affect rising numbers of people worldwide, and young people are among the most vulnerable. Having a conversation with family, friends or a healthcare professional can be key. FIFA is proud to launch this campaign, supported by the World Health Organization, to encourage people to #ReachOut."

To mark the launch of the European Commission's HealthyLifeStyle4All initiative, the FIFA President also pledged to support people in Europe and beyond in looking after their mental well-being through #ReachOut.

"This campaign is very important in raising awareness about mental health conditions and encouraging a conversation which could save a life."

**Gianni Infantino,
FIFA President**

"It's about trying to talk and getting relief from some of the [negative] thoughts you might be having or things that happened to you that day. It's also about sharing them with someone who can give you the tools to deal with these kinds of situations when they next arise."

**Luis García,
Former Atlético Madrid, Liverpool,
Barcelona and Spain midfielder**





Depression affects more than 260 million people in the world, while around half of all mental health conditions start by the age of 14



Suicide is the fourth leading cause of death in young people aged 15-29



Among active football players, 23% report sleep disturbance



9% of active players have reported depression and a further 7% suffer from anxiety

#ACTogether and #SafeHome

As COVID-19 continued to permeate every corner of the world, FIFA pursued its campaign to help encourage equality in global vaccine distribution and protect vulnerable people everywhere during lockdown.

Over the past 12 months, with the pandemic remaining a prominent part of daily life, FIFA – alongside its colleagues and counterparts at the World Health Organization (WHO) and the European Commission – continued to build on the momentum created in 2020 through its #SafeHome campaign.

In addition, FIFA and WHO launched #ACTogether, a campaign promoting the need for fair access to COVID-19 vaccines, treatments and diagnostics.





#SafeHome continues its vital work

Launched by FIFA, WHO and the European Commission in May 2020, the #SafeHome campaign was created to support women and children at risk of domestic violence. The campaign was a joint response from the three institutions to the spikes in reports of domestic violence, as stay-at-home measures to prevent the spread of COVID-19 have put women and children experiencing abuse at greater risk.

Initially a five-part video awareness campaign featuring 15 past and present footballers, #SafeHome continued its outreach work in 2021 with a further 16-day awareness drive, starting on the International Day for the Elimination of Violence against Women on 25 November and ending on Human Rights Day on 10 December.

"Violence is never the answer, especially at home, which should be a safe environment for everyone, and particularly for women and children," said FIFA President Gianni Infantino. "It is FIFA's statutory obligation to respect all internationally recognised human rights and as an organisation, FIFA shall strive to promote the protection of these rights. The #SafeHome campaign is now in its second year, and FIFA will continue to make football's voice heard to amplify this message until these acts are no longer part of our society."

FIFA and WHO #ACTogether to tackle COVID-19

In February 2021, FIFA once again teamed up with WHO to launch the #ACTogether campaign, as the pandemic continued to wreak havoc in less advantaged areas of the world. The message was clear: without showing a will to #ACTogether, the world would never truly be free from the virus.

In conjunction with the FIFA Club World Cup 2020, which was held in Qatar from 4 to 11 February 2021, FIFA and WHO launched a public awareness campaign involving star footballers, through TV and in-stadium messaging, to further promote the Access to COVID-19 Tools (ACT) Accelerator initiative launched in April 2020, and to urge people to practise mask wearing, physical distancing and hand hygiene.

"We all have to play our part in the battle against the coronavirus. We are also calling on the international community to #ACTogether to ensure a level playing field in relation to access to vaccines, treatments and diagnostic tests across the globe," FIFA President Gianni Infantino said during a videoconference prior to the kick-off of the FIFA Club World Cup.

The FIFA-WHO collaboration sought to amplify life-saving messages to a global audience with a series of promotional videos being broadcast during the FIFA Club World Cup. In the videos, competing club captains reiterated the key steps for everyone to follow in order to tackle and defeat the coronavirus by focusing on hands, elbow, face, distance, symptoms, masks and opening windows.

Beyond the pitch

Throughout 2021, FIFA engaged with a wide range of institutional partners.

Human rights partnerships agreed with 2023 host countries

In July, FIFA announced a collaboration agreement with the Australian Human Rights Commission and the New Zealand Human Rights Commission ahead of the next FIFA Women's World Cup, set to be held in Australia and New Zealand in 2023.

In a report published in December, the two national human rights commissions and FIFA identified the human rights risks and opportunities associated with the FIFA Women's World Cup 2023 and make recommendations for prevention and responses.

The report focused on the appropriate treatment of workers and volunteers as well as the inclusion, safety and well-being of players, workers and spectators. As part of the collaborative process, the two commissions will build on the extensive work conducted during the bidding phase for the tournament, including the human rights context assessment prepared by Griffith University.

Special attention was also given to the topic of safeguarding those who may be at particular risk, such as children and young people, women, indigenous communities, culturally and linguistically diverse communities, disabled people and persons identifying as LGBTQI+.

Joyce Cook, FIFA's Chief Social Responsibility & Education Officer, said: "In line with FIFA's continued commitment to protecting human rights and positively impacting society through football, we welcome this assessment from the Australian Human Rights Commission and New Zealand Human Rights Commission and the recommendations made for the FIFA Women's World Cup 2023."

"Alongside ongoing FIFA programmes and initiatives in this area, including extensive work in safeguarding and child protection, this assessment is an important first step with host countries and builds on the human rights requirements already included within the bidding process."





Sport for mental health and social cohesion programme launched

In response to the COVID-19 pandemic, FIFA, the Agence Française de Développement (AFD) and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) launched the Sport for Mental Health and Social Cohesion (SMHSC) programme.

Through the SMHSC programme, the AFD, FIFA and the GIZ joined forces to tackle the negative social impacts of the COVID-19 pandemic in selected countries in Africa (Côte d'Ivoire, Ethiopia, Ghana, Kenya, Morocco, Namibia, Senegal, Togo, Tunisia, Uganda), Asia (Indonesia, Pakistan, India), Latin America (Colombia, Ecuador), the Middle East (Jordan, Lebanon, Iraq) and the Western Balkans (Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Serbia).

Funding initiatives between EUR 10,000 and EUR 30,000, the projects targeted vulnerable groups (children and young people, girls and women, and refugees, among others) particularly affected by the repercussions of the COVID-19 pandemic. Focusing on mental health, well-being and social cohesion, the projects were set to be deployed for a maximum duration of six months starting in January 2022.

FIFA launches pioneering programme for ex-players



A group of FIFA Legends got together in 2021 to announce the beginning of a new project, The Next 90, aimed at providing ex-professional footballers with the skills, tools and confidence needed to succeed in a career beyond football when their playing days are over.

The Next 90 was established to empower former players to take charge of their own destiny, as they begin the next chapter of their professional lives and seek leadership roles away from the pitch.

The programme is especially suited to natural-born leaders and former players who are keen to transfer their on-pitch achievements to a second career, be it in football or any other field. The Next 90 began with the launch of an innovative educational programme organised by FIFA Legends and FIFA's partner, CIES. The process for former players to apply was launched on 2 November 2021, and the course was due to run from January to December 2022. All tuition costs and fees are covered by FIFA.

At the launch, FIFA President Gianni Infantino said: "It is with great pride that I present The Next 90, a tailor-made FIFA project that is designed to assist former players to take the next step in their post-playing career. It will provide them with all of the necessary tools to design a second career on their own terms, whether it be related to our game or otherwise."

Accessibility and inclusiveness celebrated

On 3 December 2021, to mark the International Day of Persons with Disabilities, FIFA proudly celebrated the disabled footballers, officials and fans that form a key part of the rich diversity of the football family.

FIFA marked the day with a first. Having seen that many member associations had well-established para-football programmes, including the creation of para-football leagues, FIFA was aware that there was still a need to do more from an international perspective. FIFA's role is to grow football across the globe, but in many parts of the world, the opportunities for disabled people to play para-football are limited or even non-existent. In order to address this, FIFA created an expert working group of para-footballers involving para-football legends and FIFA member associations with established disability football programmes. The working group, which met for the first time on 3 December, was tasked with helping FIFA and its member associations to develop para-football worldwide.

The working group will develop concrete guidance measures for FIFA member associations. Their efforts will be supported by the creation of a para-football mentoring programme in which the experience gained by member associations, para-football legends and international, para-football, non-governmental organisations will be put to good use to help to grow and maintain para-football teams, leagues and other events across the world.

FIFA's Chief Social Responsibility & Education Officer Joyce Cook said: "It's important that we show that football isn't just about the elite competitions that we see on TV, but that there are all manner of other forms of football, including disability football, that are played, organised and enjoyed by some of the most passionate people in the world. They are all worthy of our support, and I am proud of the work that FIFA is undertaking to ensure that this is increasingly the case."



FIFA and CoE mark anniversary

October 2021 marked the three-year anniversary of the signing of a special memorandum of understanding (MoU) between FIFA and the Council of Europe (CoE).

Focusing on several areas of cooperation, including the promotion of human rights and good governance throughout football, the partnership has since evolved to support FIFA's tireless work in ensuring transparency and integrity in the sport.

During this period, the two organisations have successfully worked together to further develop and implement the FIFA Global Integrity Programme to tackle areas such as corruption and match manipulation. This underlined the work carried out in collaboration with the United Nations Office on Drugs and Crime (UNODC), another organisation with which FIFA has fostered important relations.

Significant progress has also been made in the area of child protection. Launched in 2019, the FIFA Guardians programme was developed with the support of an expert working group, including representatives from the CoE.

Improving safety and security at matches has also formed a key part of the working agenda. FIFA has spent months coordinating with and supporting the CoE's technical cooperation project with Qatar, ahead of the FIFA World Cup in that country, which kicks off on 18 November 2022.



FIFA and HCHF unite

Secretary-General of the Higher Committee of Human Fraternity (HCHF) Judge Mohamed Abdelsalam and FIFA Secretary General Fatma Samoura met in May 2021 to discuss football's power to promote unity.

The meeting, which took place at FIFA's headquarters in Zurich, focused on the work of both organisations and allowed the participants, who included FIFA's Chief Social Responsibility & Education Officer Joyce Cook, to explore opportunities for collaboration and complimentary initiatives aimed at strengthening peace and unity on a global level.

Speaking about the meeting, Judge Abdelsalam said: "I firmly believe in the power of football to create solidarity and unity among all people and FIFA plays an important role in reinforcing humanitarian values throughout the world". In addition, he stressed his happiness about FIFA's commitment to this topic, which is very much in line with the goals of the HCHF.

FIFA knows that football has a unique power that can bring people together and foster greater unity. We are committed to using the power of football and the platform it provides to bring about positive change in people's lives.

**Fatma Samoura,
FIFA Secretary General**



Landmark agreement between FIFA and CARICOM

In May 2021, FIFA and the Caribbean Community (CARICOM) signed an MoU to strengthen their collaboration, with the aim of promoting sports integrity and social responsibility while furthering the development of football in the region.

The MoU focused on several key areas of collaboration, in particular the implementation of a football programme in the physical education curricula in primary schools in the CARICOM region. FIFA, together with its member associations, will provide support for the development of football training, competitions and the training of football coaches, officials and administrators along with physical education teachers.

The agreement was signed by CARICOM Secretary-General Ambassador Irwin LaRocque and FIFA President Gianni Infantino at a virtual ceremony attended by the presidents of the national football associations of CARICOM countries, government ministers, representatives and delegates, as well as Concacaf President Victor Montagliani.

"We are delighted to enter into this agreement with the Caribbean Community, the aim of which is to leverage our sport as a catalyst for social development in the region. Football has an incredible following in the Caribbean and there is still great potential for additional growth. I am very happy to see that the countries understand the opportunities this brings in terms of social benefits for their communities and we are looking forward to working hand in hand with them around this common goal."

Gianni Infantino,
FIFA President





Major new global education programme launched

In January 2021, FIFA launched the FIFA Guardians Safeguarding in Sport Diploma – a major new global education programme designed to strengthen and professionalise safeguarding standards across football.

Developed by FIFA and The Open University (OU) together with global safeguarding experts, practitioners and academics in the field, the FIFA Guardians Safeguarding in Sport Diploma is a complete open learning experience that will be available in English, French and Spanish. The two-year programme consists of five online courses primarily aimed at safeguarding officers at FIFA's 211 member associations.

In line with FIFA's long-term commitment to professionalise and embed child and adult safeguarding standards across the game, the launch of the diploma was a landmark step in sport and has provided member associations with a dedicated, interactive educational resource to develop safeguarding best practice.

More milestones in 2021

In addition to the campaigns, humanitarian work and sustainability initiatives, FIFA worked tirelessly to positively impact society through the power of football.

January and February

Evaluation of sustainability programmes for potential host cities as part of the selection process for the FIFA Women's World Cup 2023

Delivery of the sustainability strategy at the FIFA Club World Cup Qatar 2020

Second edition of the FIFA Event Policy on Tobacco published

Launch of the FIFA Guardians Safeguarding in Sport Diploma

April

OFC-FIFA Guardians Safeguarding in Football Orientation Webinar

July

Details of the FIFA World Cup 2022 carbon footprint published on FIFA.com

August

FIFA Guardians Safeguarding in Sport Diploma reaches major milestone with nearly 2,000 learners having taken part in its first online course – Essentials in Safeguarding

More than 100 member association presidents, general secretaries and senior personnel from across the Concacaf region take part in two FIFA Guardians online workshops

October

Integration of sustainability criteria, including key principles related to safeguarding those who may be at particular risk, into the host city selection process for the FIFA World Cup 2026

November

FIFA Training Centre – an innovative online football academy for players and coaches – launched

December

Materiality analysis for the FIFA Women's World Cup 2023 Sustainability Strategy

Delivery of the sustainability strategy at the FIFA Arab Cup 2021 in Qatar

Collaboration between the Green Building Councils of Australia and New Zealand and the FIFA Women's World Cup 2023 official stadiums to achieve Green Star (Performance) certification before the competition kicks off

Human rights risk assessment for the FIFA Women's World Cup 2023 published in collaboration with the Australian and New Zealand Human Rights Commissions. Special attention was paid to the topic of safeguarding those who may be at particular risk, such as children and young people, women, indigenous communities, culturally and linguistically diverse communities, disabled people and persons identifying as LGBTIQ+





FIFA Foundation

As the world continued to face challenges caused by natural disasters and poverty, often exacerbated by the continued presence of the COVID-19 pandemic, 2021 was a busy year for the FIFA Foundation.

Established in March 2018, the FIFA Foundation was created as an independent entity to help promote positive social change around the globe and raise support for the recovery and reconstruction of damaged or destroyed sports infrastructure worldwide.



Campus Programme

Launched in 2020, the Campus Programme is a global initiative that gives girls and boys from underprivileged backgrounds the opportunity to play football and develop their personal and social learning skills in a safe environment during school breaks.

In May 2021, the Campus Programme launched its pilot initiative in Yerevan, Armenia. Over 100 children and teenagers from underprivileged backgrounds attended the seven-day event, which brought together girls and boys, some with mental disabilities, from orphanages, displaced families and national minorities to the dedicated FIFA Foundation Campus grounds for a week, based at the Football Federation of Armenia (FFA) Technical Centre.

FIFA technical experts, FFA grassroots coaches and young leaders from local communities coached the youngsters on the pitch in high-quality football sessions. Off the pitch, they took part in special games and activities led by experts from UNICEF, UNFPA, UNHCR and Armenian NGO My Forest Armenia that focused on mental health and resilience, gender equality and healthy nutrition, football as a tool for integration and climate change.

Four months later, the Campus Programme visited its second country, the Dominican Republic, where a further 120 children were given the opportunity to participate in an unforgettable experience. In partnership with the Dominican Republic Football Association, the FIFA Foundation helped organise a week containing plenty of football, health checks, social sessions and fun entertainment activities for the residents of La Canela, an underprivileged community in Santiago de los Caballeros.

Hosted by Cibao FC, the campus welcomed girls and boys aged 11-13 and ten young leaders aged 16-26 to engage in activities on and off the pitch that combined the benefits of physical activity through high-level football training sessions with promoting awareness across a diverse range of social topics. With participants all belonging to the same community and joining together, the campus helped to further strengthen the networks of trusting relationships and create role models.

“The Foundation is part of a modern society in which FIFA has a role to play. We saw during the COVID-19 pandemic that the world was put on pause. We had to change how we think about society and how we can make things change and evolve. But football stayed strong and proved that it was a big family. The Foundation has done its best to help the most impoverished.”

Youri Djorkaeff,
FIFA Foundation CEO

Gigaton challenge

In October 2021, FIFA Foundation CEO Youri Djorkaeff was in Brazil to lend his and the Foundation's support to the Gigaton Challenge.

The challenge is a series of initiatives launched by UPL Ltd to promote sustainable methods to reduce carbon dioxide levels equivalent to one gigaton over the next two decades. Djorkaeff was joined at the event in São Paulo by 1994 FIFA World Cup winner and former Brazil national team coach Dunga and Rosana, who took part in four FIFA Women's World Cups as a player.

The collaboration between the FIFA Foundation and UPL Ltd forms part of a memorandum of understanding that was announced in August 2020. The partnership was created with the specific goal of joining forces to promote sustainable development in agriculture and education in society through the power of football. Addressing delegates at the launch, Djorkaeff spoke of his – and FIFA's – passion for such initiatives, highlighting how sports bodies, governments and NGOs working together can act as a powerful catalyst for change on a large scale.

He said: "As a former professional player, I understand the power of football and its incredible ability to influence society in a positive and meaningful way. The raison d'être of the FIFA Foundation is to help promote positive change in communities worldwide, especially in the most disadvantaged countries."

The challenge will initially launch pilot programmes in Brazil, Argentina, India, the USA and a number of European countries. During this phase, the project aims to aggregate one million hectares before scaling up globally in 2025 with the target of impacting more than 100 million hectares around the world, the equivalent of 100 million football pitches.





FIFA Foundation reinvests

In August 2021, the United States Department of Justice awarded more than USD 201 million to the FIFA Foundation as compensation for the losses suffered by FIFA, Concacaf and CONMEBOL as victims of decades of football corruption schemes.

This money was seized from the bank accounts of former officials who were involved in, and then prosecuted for, their role in the schemes. It was immediately announced that the funds would go into a newly formed World Football Remission Fund established under the auspices of the FIFA Foundation to help finance football-related projects with a positive community impact across the globe.

FIFA President Gianni Infantino said: “I am delighted to see that money which was illegally siphoned out of football is now coming back to be used for its proper purposes, as it should have been in the first place.”

The fund, which is intended to have a particular focus on youth and community programmes, will have amounts earmarked for projects within Concacaf and CONMEBOL, which suffered significantly as a result of the criminal activities. In addition, all projects will be subject to strict monitoring, auditing and compliance checks in order to guarantee full transparency and accountability.

Football for Schools

In October 2021, the FIFA Foundation launched its Football for Schools Programme in Odisha, India.

The programme is designed to use the beautiful game in schools as a tool to deliver fun and interactive education about important life skills and positive values to boys and girls across three age groups (4-7, 8-11 and 12-14). More than 100 children and 60 coaches took part in its inaugural event in Odisha – known locally as the sports capital of India.

The FIFA Foundation selected Odisha as the perfect location in which to launch the new programme, which aims to make football more accessible to both girls and boys throughout the world. Empowering children with valuable life skills and competencies, the programme provides coach-educators with the training they need to deliver education through sport.

Football for Schools hopes to distribute 11 million footballs to schools in the countries of all 211 FIFA members associations. This means that 700 million children are expected to benefit from the initiative, which aims to make football more accessible to both boys and girls around the world.

“It is a great initiative to launch Football for schools by FIFA in Odisha, which is the sports capital of India. I am extremely happy and grateful to FIFA that India has been chosen as one of the first countries to launch this pioneering programme.”

Kushal Das, General Secretary of the All India Football Federation



Recovery project in Peru

In December 2021, a FIFA Foundation delegation led by CEO Yuri Djorkaeff visited Peru to see first-hand the results of the USD 500,000 contributed by the Foundation to aid recovery efforts and reinstate sporting infrastructure following the devastating floods and landslides in 2016 and 2017.

The visit to the three new facilities – in Chancay, Trujillo and Chiclayo – followed an initial inspection visit by representatives of the FIFA Member Associations Division in the immediate aftermath of the disaster. Following their assessment, arrangements were made under the Recovery Programme to organise and fund the restoration of the damaged sporting facilities.

With the active operational support of the division, the USD 500,000 allocated was mobilised to build three new artificial turf football pitches, the last of which was completed on 17 September 2021. The three facilities were built on the sites of the original stadiums and technical centres, and were installed in line with FIFA Quality Programme for Football Turf requirements.

Speaking at the opening event, which was also attended by Peruvian Football Association President Agustín Lozano, Technical Director Jean-Marcel Robilliard and regional league president Alfredo Brito, Djorkaeff said: “Young people now have their chance to shine across all of these regions and that can make you all very proud. We know very well the positive impact that our sport has on society, on physical and mental health, on education and on communities. And that’s why we are delighted to be here today speaking not mainly about damage, but recovery.”

Corporate governance and administration

Growing revenues sustainably

FIFA has traditionally depended on the quadrennial men's FIFA World Cup for the bulk of its revenue and, while this still provides a solid foundation, the organisation needs to generate new, sustainable sources of income to ensure that it can continue to invest in football around the world. In 2021, great strides were taken towards achieving that goal.

Ensuring the prime commercialisation of our new competition

FIFA had continued success with securing partnerships for the FIFA World Cup in Qatar. Despite the economic challenges caused by the global pandemic, FIFA sold out all available global partnerships for the FIFA World Cup Qatar 2022, 12 months out from the tournament kick-off.

Through the Future of Football consultation process, it also continued with its commitment to explore the best possible ways to expand and enhance development and commercialisation opportunities for all levels of men's, women's and youth football – including assessing the feasibility of reforms to the International Match Calendars.

Growing the FIFA brand globally

FIFA created the Fan Experience Panel, a group of 25 football fans from around the world that will be continuously consulted to help enhance the football experience on and off the pitch leading up to major tournaments and events.

The Fan Experience Panel members come from a variety of backgrounds and industries, enabling them to bring diverse experiences, views and ideas to FIFA. It goes without saying that they all share FIFA's passion for the game and recognise the vital role that technology can play in the future of football.

Exploring growth areas

FIFA has overhauled the commercial structure for the expanded FIFA World Cup 2026 in Canada, Mexico and the USA, the FIFA Women's World Cup Australia and New Zealand 2023 and a number of other competitions.

For the first time, brands will be able to take up dedicated partnerships around women's football and esports/gaming, in addition to men's football. FIFA believes this will provide companies around the world with more tailored opportunities to partner with the sport of football, leverage the FIFA brand and support its competitions.

This builds on FIFA's Women's Football Strategy and marks another step in FIFA's commitment to make football more equitable and accessible for women and girls. Partners in this new area will be able to directly impact and support the growth and development of the women's game.

Shortly after launching the new structure, FIFA confirmed long-standing partner Visa as the first global FIFA Women's Football Partner, highlighting the commitment of both parties to growing the women's game and making football truly global.



Exploring digital opportunities

To bring the organisation even closer to football fans globally, FIFA.com underwent a revamp in 2021, and in 2022, FIFA will launch its own dedicated streaming service to provide new and varied platforms for a captive global audience to consume FIFA content.

FIFA aims to combine the global appeal of football and the new opportunities that digital technology offers. This can make football even more popular, make the sport yet more democratic and provide more inclusivity, as FIFA member associations will also have an opportunity to be part of FIFA's new digital venture.

Increasing efficiency

In line with the FIFA Statutes, it is imperative that today's FIFA continues its work to become more efficient and effective to better serve the needs of its 211 member associations, as well as of the players, clubs and fans and indeed, the organisation itself.

Streamlining and digitising

Financial reporting in all areas, including in relation to FIFA Forward funding and the COVID-19 Relief Fund, continues to be transparent and in line with the values of fair play that define both our sport and our approach to governance.

Based on key metrics that underpin both programmes, FIFA Forward and the FIFA COVID-19 Relief Plan are constantly being assessed, while FIFA's financial situation is continuously being evaluated via the FIFA Financial Asset Management Regulations, which continue to shape the organisation's ability to react to unexpected events.

FIFA Museum

It has been a momentous year for the FIFA Museum in Zurich, which has undergone a successful rebranding and hosted the second international annual FIFA Museum Conference.

Previously named the “FIFA World Football Museum”, the home of football history has been rebranded and revitalised to emphasise its close relationship to the world football’s governing body.

In October 2021, the FIFA Museum held the second international annual FIFA Museum Conference, with representatives from over 60 member associations joining the two-day digital event to further develop a network consisting of national football museums and cultural initiatives from around the world.



As part of the conference, the FIFA Museum announced the first-ever global collaborative exhibition named “211”, about football culture in different regions of the world.

The winner of the adidas Golden Ball at the 2010 FIFA World Cup™, Diego Forlán, became an official international ambassador of the FIFA Museum in 2021 and is working alongside Switzerland’s goalkeeping legend Pascal Zuberbühler, who is also a museum ambassador.

A particular highlight for the FIFA Museum came in December, when it staged an emotional evening to honour the legacy of Italian great Paolo Rossi, with eight other members of the victorious 1982 FIFA World Cup™ Italy team in attendance.

Despite the ongoing COVID-19 pandemic and the resulting closure of the FIFA Museum for the first two months of the year, more than 1.4 million people enjoyed a trip to the permanent exhibition or engaged with its digital content in 2021 – a growth of around 80%.

While a total of 104,500 visitors were welcomed to the FIFA Museum physically in 2021, the museum focused on expanding the range of content through its digital channels, enabling 1.3 million people to engage with its online resources throughout the year. A final highlight was presented in December, with the FIFA Museum’s first global digital exhibition “Origins: Pre-Histories of Football”.





FIFA™

FIFA statistics

President

President's Office

Secretary General

Executive Office
Reforms Implementation

Administration

Commercial
Communications
Finance
Internal Audit & Risk
Management
Judicial Bodies
Legal & Compliance
People, Technology &
Operations
Social Responsibility &
Education

Football

DSG Football Office
FIFA Foundation
FIFA Museum
Member Associations
Refereeing
Technical Development
Tournaments & Events
Women's Football

Full-time employees

FIFA

FIFA
MUSEUM

FIFA WORLD CUP
Qatar 2022™

FIFA
Development
AG

FIFA
WOMEN'S
WORLD CUP
AU-NZ-23™

815

59

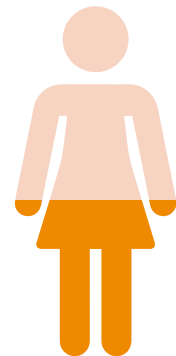
309

25

67



59%
Male



41%
Female

16-25 | 1.3%

26-35 | 32.9%

36-45 | 42.2%

46+ | 23.6%



40
Average
age



100
Nationalities

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03



FIFA World Cup Qatar 2022™

Eleven years after Qatar was awarded the rights to host the 2022 edition of the FIFA World Cup, the countdown to the tournament has entered its final year – with many milestone moments reached during 2021.

Countdown clock unveiled

On 21 November 2021, the one-year-to-go anniversary until the start of the FIFA World Cup Qatar 2022 was marked with a special ceremony in Qatar. The tournament will be like no other, and the spectacular ceremony on the Corniche waterfront across from the West Bay skyline gave a taste of the spectacular event to come.

Football fans worldwide were also invited to “Join the Beat” virtually and celebrate the milestone, as the official countdown clock, powered by Hublot, was revealed. The 30-minute launch ceremony also featured a drone show, special guests and other surprises, ramping up the anticipation as the first FIFA World Cup to be held in the Middle East and Arab world emerges over the horizon.



Speaking at the event, FIFA President Gianni Infantino said:
 “I’ve been involved in the organisation of sports events for the past few decades, and I’ve never witnessed anything like what is happening here. Everything is ready, the venues will be fantastic. The experience for the fans will be great.”

“The world will discover a country and a whole region. Qatar, the Gulf region, the Middle East, the Arab world. A place where people meet and come together. This is what football is all about, this is about what this part of the world and its culture is all about, and the world will realise that.”

“This is a unique and special moment for Qatar as the host country. After 11 years of hard work and lasting progress, we are well on the way towards delivering the first World Cup in our region, one that will leave a profound legacy for Qatar, the region and the entire world.”



Three more stadiums inaugurated

The stunning Al Bayt Stadium – which will host the first match of the FIFA World Cup 2022 – was unveiled on the opening day of the FIFA Arab Cup. The 60,000-capacity venue, which was designed to resemble the tents formerly used by nomadic people in the Gulf region, hosted Qatar's 1-0 victory against Bahrain as the 16-team tournament got off to an exciting start.

Straight after Al Bayt's inauguration, Stadium 974 also hosted its first game. The arena, which is made primarily from shipping containers and can seat 40,000, staged the United Arab Emirates' 2-1 victory against Syria. Stadium 974 was named after the number of shipping containers used in its construction. It is also Qatar's international dialling code.

FIFA President Gianni Infantino said: "Al Bayt is the house where everyone is uniting, where everyone is coming together. It is a symbol for what the World Cup represents. The Arab Cup represents today what the World Cup will represent next year of people coming together, of people being united from all over the world. So, to have games in such a beautiful stadium, in such a symbolic stadium, is something that we have to cherish and that will be crucial for the success of the World Cup."

In October 2021, another FIFA World Cup milestone was reached as Al Thumama Stadium became the sixth tournament-ready venue to be inaugurated when it hosted the Amir Cup final, which was won by Al Sadd.

The stadium followed Khalifa International, Al Janoub, Education City, Ahmad Bin Ali and Al Bayt in being declared ready to host matches during the 22nd edition of the FIFA World Cup.

This leaves just one FIFA World Cup Qatar 2022 venue to be inaugurated – Lusail Stadium. The main construction work was completed in 2021 and the stadium was due to open its doors to the public in early 2022.

"The world will discover a country and a whole region. Qatar, the Gulf region, the Middle East, the Arab world. A place where people meet and come together. This is what football is all about."

**Gianni Infantino,
FIFA President**





The road to Qatar – as things stand

Qualifiers

A total of 210 teams set out on the road to Qatar for the 22nd edition of the FIFA World Cup. Of the 32 to qualify, only one will lift the trophy, which has been won by just eight countries since the first tournament in 1930.

The European qualifying round concluded in November, with the ten group winners all booking their tickets to Qatar. Earlier in November, Brazil and Argentina became the first teams from South America to qualify. For the former, it will be their 22nd straight participation in the finals.

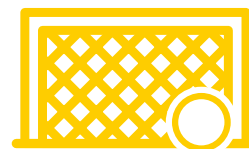
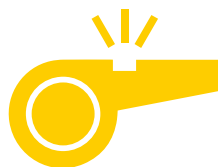
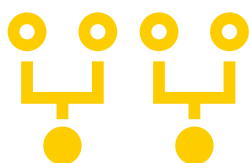
As 2021 drew to a close, 13 teams were therefore confirmed for Qatar 2022 (Argentina, Belgium, Brazil, Croatia, Denmark, England, France, Germany, Netherlands, Qatar (hosts), Serbia,

Spain and Switzerland), with 766 qualifying matches played and 2,200 goals scored.

The draw to determine the pairings for the European play-offs was held in Zurich, Switzerland, on 26 November 2021, when the remaining 12 teams found out who they would compete against for the final three European slots.

Qualification across the OFC, AFC, CAF, Concacaf and CONMEBOL continued in the first half of 2022, with the full 32-team line-up set to be completed in June 2022, when the final two slots will be decided after four countries – one each from the AFC, CONMEBOL, Concacaf and the OFC – meet in Qatar for their play-off matches.

Qualifying stats to date



210 teams

**13 teams
qualified**

**766 matches
played**

**2,200 goals
scored**

Stadiums and infrastructure

All venues and infrastructure for the final tournament are on track, with the main construction work of the venue of the final, Lusail Stadium, having been completed. Regular testing will be carried out throughout 2022 in the build-up to the tournament and its first FIFA World Cup match on 22 November 2022.



Workers' welfare

The FIFA World Cup has made a significant contribution to improved labour conditions in Qatar, particularly through the heightened standards put in place by the Supreme Committee for Delivery and Legacy through its Workers' Welfare programme. The robustness of this programme has repeatedly been recognised by experts and trade unions over the years, and as stated in a recent UN report, it has brought about "impressive changes" and "sweeping reforms" within the host country. These measures have also resulted in improvements for workers who are not directly involved in the delivery of the FIFA World Cup.

These changes, in addition to the removal of exit permits and the introduction of a national minimum wage, have signalled the end of the "kafala" system and have been widely commended by international organisations, such as the International Trade Union Confederation, the Building and Wood Workers' International, the International Labour Organization and the Centre for Sport and Human Rights.

FIFA, together with its counterparts in Qatar, continues to implement and further expand systems – which have gained broad recognition from independent bodies – to protect workers involved in FIFA World Cup preparations and delivery, including a thorough audit and compliance regime with companies involved in FIFA World Cup-related activities and an increasing focus on the service sector as the tournament fast approaches.

FIFA will continue to push for greater protection of workers and promote the implementation of wider labour reforms in Qatar through constructive dialogue with the Qatari authorities and joint efforts with other stakeholders. It has no doubt that the event will leave a lasting legacy and will serve as a catalyst for broader positive social change in the host country and across the region.

Volunteers programme

Applications for people wishing to volunteer for the FIFA World Cup Qatar 2022 were due to open in early 2022 via FIFA's dedicated platform.

FIFA World Cup™ ticket sales

Ticket sales for the FIFA World Cup 2022 started in early 2022 via [FIFA.com/tickets](https://www.fifa.com/tickets).



FIFA World Cup™ hospitality sales



Although only 13 of the 32 teams had been confirmed by the end of 2021, at year-end more than 82,500 hospitality packages had already been sold to guests from more than 60 countries, with the top five being Qatar, Mexico, the USA, Argentina and India. The five teams of main interest for hospitality guests at reporting date were Mexico, Argentina, Brazil, Qatar and England.

Compared to the same stage of sales for the 2018 FIFA World Cup Russia, hospitality sales were up by more than 500%, and some 48% of the total number of packages sold for 2018 had already been booked.





FIFA Arab Cup Qatar 2021™

The FIFA Arab Cup Qatar 2021, the biggest operational test ahead of the FIFA World Cup Qatar 2022, took place between 30 November and 18 December 2021 and concluded exactly one year to the day before the final of the main event is due to take place. It proved to be a vital trial run, with four matches per day during the group stage and fans having a chance to attend more than one match during the early stages of the competition.

More than 500,000 tickets were sold during the tournament, which featured the highest sporting attendance in Qatar's history – 63,439 – when the host nation faced the United Arab Emirates in the quarter-finals at Al Bayt Stadium. Qatar residents purchased the bulk of the tickets during the tournament, followed by international fans from Egypt and Saudi Arabia. The best-attended matches not involving Qatar were Algeria v. Egypt and Tunisia v. Egypt – both of which sold 93% of the available tickets.

More than 165,000 Fan IDs were issued at the start of the tournament as Qatar worked on finalising the system ahead of the main event, which kicks off on 21 November 2022. The tournament workforce totalled 1,800 people from 55 countries, while there were more than 5,000 volunteers, including 350 who flew in from abroad. Media and TV accreditations exceeded 1,000, with around three-quarters of them coming from outside Qatar.

Commercial affiliates and media rights

In 2021, FIFA saw unprecedented levels of interest in its commercial programme for the FIFA World Cup Qatar 2022. FIFA secured significant new sponsorship revenues with a broad portfolio of commercial partners across global and regional properties. More of these new partnerships are in the pipeline, including new FIFA Partners and new FIFA World Cup 2022 Sponsors at global level. With these deals to be announced or currently under contract, FIFA had just one remaining global sponsorship position available for the FIFA World Cup Qatar 2022 at reporting date and there was strong interest in this final package.

At Regional Supporter level, only one position remained available in the host region of Middle East & Africa. Likewise, in South America, three deals were signed, with one package left in that market.

Active sales programmes were also underway in the other three regions of North America, Europe and Asia Pacific. Given the sales activity and the level of interest with less than a year to go until the start of the tournament, FIFA is on track to sell all available sponsorship positions for the FIFA World Cup 2022 in every region.

In terms of broadcasting, FIFA completed its media rights sales in the majority of markets worldwide. Several broadcast partners came on board in 2021, including Rai in Italy, Antenna TV in Greece, Viacom in India, and New World TV and SuperSport in Sub-Saharan Africa (for the French- and English-language rights respectively).

Team base camps

FIFA is managing the teams' final selection process through an online selection tool based on a first-come, first-served basis. By the end of 2021, 23 member associations had visited Qatar (some more than once) and selected a priority option for their Team Base Camp (TBC), with more visits due to follow.

FIFA expects to confirm the 32 TBCs by July 2022.

Accommodation

Qatar is committed to using every available accommodation option in the country to deliver a sustainable FIFA World Cup Qatar 2022 and to ensure that it offers fans a range of unique and innovative options during the tournament.

The room inventory consists of traditional two- to three-star hotel rooms, temporarily moored cruise ships known as "floating hotels", serviced apartments and villas, and desert camps.

Alcohol availability

Alcohol can already be obtained in Qatar at a variety of licensed hotel bars and restaurants across the country, and it will also be available in additional fan and hospitality locations at the FIFA World Cup 2022. The host country and FIFA are working to provide options that will cater to all local and visiting fans, with further details to be communicated in due course.

Q22

The FIFA World Cup Qatar 2022 LLC (Q22) – announced in 2019 as an important step in the evolution of how FIFA plans and delivers tournaments – had 313 staff members at reporting date, a number set to rise to almost 1,000 by the time the tournament kicks off. Q22 is a limited liability company incorporated by FIFA, which holds 51% of the shares, and the Qatar 2022 Local Organising Committee, which holds 49%.

COVID-19

In light of the COVID-19 pandemic, and as was the case for the FIFA Club World Cup Qatar 2020™ and the FIFA Arab Cup Qatar 2021, the host country will provide the safeguards required to protect the health and safety of all involved in the competition.

All attendees will be obliged to follow the travel advice from the Qatari authorities and the latest guidance from the Ministry of Public Health. Full information on COVID-19 safety measures will be communicated to all client groups as we approach the competition.



FIFA Women's World Cup Australia & New Zealand 2023™

The FIFA Women's World Cup Australia & New Zealand 2023 is a tournament of firsts: the global women's football showpiece has been expanded from 24 teams to 32 and it will also be the first-ever FIFA tournament to be held across two confederations (the AFC and OFC).

This tournament will be a major milestone in the development of women's football.



Experienced sporting hosts

It may be the first time that a FIFA World Cup has been held in Australia and New Zealand, but the competition is in safe hands. However, both countries boast a proud history of delivering major global sporting events, including Rugby World Cups, the 2000 Sydney Olympic Games and numerous FIFA tournaments.

In line with FIFA's new operational model, a local subsidiary, with offices in Australia and New Zealand, was established in 2021. The local and central teams have been working successfully together, meeting with key stakeholders, conducting inspections and preparing for the world's greatest festival of women's football.

FIFA also announced in May that the FIFA Women's World Cup 2023 would be held from 20 July to 20 August, with the opening match taking place at Auckland / Tāmaki Makaurau's Eden Park and the final to be played in Sydney / Gadigal at the Sydney Football Stadium.

"We believe we have been given a treasure, and we will look after that treasure. We will work towards putting women's football even more front and centre on the world stage."

**Gianni Infantino,
FIFA President**



State-of-the-art stadiums

The expanded FIFA Women's World Cup 2023 will be taking place across nine Host Cities ; five in Australia and four in New Zealand.

Sydney Football Stadium is being renovated for the FIFA Women's World Cup and is on track, with the first seats having been installed in October 2021.

The other nine stadiums all boast the very latest technology and are spread across the two host countries to allow visiting teams and fans to experience the rich diversity that Australia and New Zealand have to offer.





Beyond Greatness

In September 2021, FIFA revealed an exciting and bold new brand identity and emblem for the FIFA Women's World Cup Australia & New Zealand 2023 that incorporates the vibrant local landscapes and rich colours of the two hosts, building a palette based on the rainforests, earth, mountains, cities and water of the two countries.

A radial motif featuring 32 colourful squares – celebrating the new expansion to 32 participating nations, and an element commonly seen across the indigenous cultures of Australia and New Zealand – was a prominent part of the design.

The brand identity slogan – Beyond Greatness – captures FIFA's aims for women's football and the expansion of the tournament from 24 to 32 teams.



Seminar for female referees and VARs

FIFA welcomed 25 candidates from four confederations to a female referees and VARs seminar in Qatar in October, as preparations began for officiating at the FIFA Women's World Cup Australia & New Zealand 2023.

The candidates were put through their paces every day both in the classroom and on the training pitch, with a particular focus on VAR. Although VAR was used for the first time at the FIFA Women's World Cup France 2019, the COVID-19 pandemic has delayed further progress and the training will be crucial for the world's top female referees to get up to speed.

FIFA is doing something great in terms of promoting women's football in general. The attention given to promoting women's football is enormous. Refereeing is part of football, so we are also doing everything to improve the quality of refereeing in women's competitions.

Pierluigi Collina, chairperson of the FIFA Referees Committee



Lasting legacy in the Pacific

The first-ever senior FIFA tournament to be held in Oceania offers a unique opportunity to provide impetus to local women's football and leave a lasting legacy in the region.

In July 2021, the OFC launched its first Women's Football Strategy aimed at providing guidance and purpose to all 11 member associations in the region.

With the focus on visibility and culture, the OFC also appointed a Women's Football Ambassador and a full-time Women's Football Development Officer in each country.

Qualification process in full flow

With the expansion of the FIFA Women's World Cup to 32 teams, more female players than ever are dreaming of strutting their stuff on the world's biggest stage.

Over 150 qualification matches have already taken place and the competition will only intensify in 2022.

"I have always wanted to be a role model to young girls in my region since I was little, so this being an OFC ambassador is like a dream come true. (I can help) young girls set their own standards of achieving their goals, not just in this beautiful game, but in life."

Rita Solomon, Vanuatu midfielder and Women's Football Ambassador







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04



Foreword by the chairperson of the Governance, Audit and Compliance Committee

At the end of 2021, with a FIFA World Cup year lying ahead, there was a mood of cautious optimism. Still, it is fair to say that 2021 was full of change and challenges for the whole of FIFA, as each of its departments adapted to the problems posed by the pandemic.

Since my election as chairperson of the newly formed Governance, Audit and Compliance Committee in May 2021, and indeed in the months preceding that, FIFA has worked tirelessly to fulfil its mandate of ensuring the highest level of governance, compliance and supervision during one of the most challenging periods of our time.

The merging of the Governance Committee with the Audit and Compliance Committee was one of the key amendments to the FIFA Statutes approved at the 71st FIFA Congress, and reflects FIFA's commitment to delivering a robust and holistic governance structure while also ensuring the necessary independence of the three pillars of governance, audit and compliance.

Since the committee's inception, its duties have grown – and I have been greatly encouraged by the seamless transition. The new body has continued to supervise the distribution of funds under FIFA Forward and the FIFA COVID-19 Relief Plan in a fair and transparent way to ensure that resources are provided fairly to the football family all around the world.

The US Department of Justice's decision to award the FIFA Foundation over USD 201 million also gave the committee the responsibility of overseeing the administration of this award by the newly formed World Football Remission Fund, which will be responsible for ensuring that the money is channelled back to where it is most needed – the development of football across the globe. This work has never been more critical, given the difficult times in which we now find ourselves.

Committee members have also taken on an extended oversight role in relation to human rights and social responsibility, as well as audit and compliance, with two dedicated working groups being formed for this purpose. FIFA strongly believes that the power of football – and by extension, the tournaments it organises – provides an unmissable opportunity to drive sustainable change and build legacies that will positively impact future generations long beyond the moment the last ball is kicked.

It is the present committee's role and endeavour to ensure that it delivers on these expectations. This should be viewed as an opportunity rather than a challenge – a commitment about which, I can safely say on behalf of my colleagues throughout FIFA, we are all passionate.

Last but by no means least, it is important to reiterate that the Review Committee is committed to ensuring that levels of independence and impartiality are as high as possible and that compensation-related matters remain a top priority for its members. Such matters will continue to be handled with the utmost transparency and fairness by the Compensation Sub-Committee throughout the coming year and beyond.

**Mukul Mudgal,
Chairperson of the Governance,
Audit and Compliance Committee**



FIFA has worked tirelessly to fulfil its mandate of ensuring the highest level of governance, compliance and supervision during one of the most challenging periods of our time.

Mukul Mudgal,
Chairperson of the Governance, Audit and Compliance Committee



71st FIFA Congress

At the 71st FIFA Congress, held virtually in May 2021, President Gianni Infantino outlined 11 areas for action in football. FIFA also resolved to explore new competition opportunities and determined that all future FIFA Women's World Cup hosts would be decided by the FIFA Congress.

The 71st FIFA Congress voted unanimously to bring the bidding process for the hosting of the FIFA Women's World Cup into line with the process for the men's tournaments. The FIFA Council had previously approved the appointment of Australia and New Zealand for the 2023 edition in a transparent vote, but future tournaments will now be allocated through FIFA's legislative body.

Meeting by videoconference for the second time, the Congress also agreed a number of proposals submitted by member associations, namely:

- that a comprehensive consultation process be conducted to explore opportunities for women's global competitions, including a women's world league (proposal put forward by the Jamaica Football Federation);
- that a feasibility study be carried out to explore the possible impact of holding the FIFA World Cup and FIFA Women's World Cup every two years instead of the current four-year interval (proposal put forward by the Saudi Arabian Football Federation); and
- that the FIFA administration make a proposal for the future of FIFA's youth competitions (proposal put forward by the Liberian Football Association).

During the meeting, the Congress also unanimously agreed to create a new Football Tribunal within FIFA that would take over dispute-resolution responsibilities from the dissolved Players' Status Committee.

Areas for action

Addressing the 211 FIFA member associations across all six confederations and covering every time zone of the world, the President summarised 11 areas for action over the course of the year following the Congress, in which FIFA would take a leading role. From improving the men's and women's international match calendars for the sake of the players and various other stakeholders to looking at opportunities to interconnect the global football community further by harnessing modern technology, President Infantino listed the top priorities for world football's governing body.

11 areas for action

- International match calendar
- Men's, women's and youth competitions
- Financial regulations
- The Laws of the Game
- Football development
- Technical development
- The social role of football
- Climate
- Education
- Fans
- Digital





Continued expansion of the women's game

On the subject of women's football, the President highlighted the ongoing growth of the women's game and the fact that qualifying for the 2023 edition of the FIFA Women's World Cup would feature a significant boost in participants from the 140 that contested the qualifiers for the 2019 edition. Now was the time for FIFA to build on this momentum and further professionalise and commercialise the women's game, such as through stand-alone media rights deals and new competitions.

Bringing balance to the transfer system

Referring to the international transfer market, the FIFA President highlighted that there was still a heavy imbalance in world football and that the global spend on player transfers (USD 7 billion in 2019) was not reflected in the payment of compensation to training clubs (just USD 70 million in 2019), which often went unremunerated. To remedy this, the FIFA Clearing House would help enforce training compensation and solidarity payments, potentially raising the amount to USD 300 million per year.



Giving every talent a chance

On youth football and technical development, the FIFA President highlighted the 'Give every talent a chance' initiative, through which highlighted the Give Every Talent a Chance initiative, through which FIFA is working with its member associations to develop tailor-made plans to help them develop youth footballing prospects. FIFA also resolved to look at the situation of referees worldwide and to seek to further professionalise their involvement in the game.

Laws, governance and finance matters

In addition, FIFA strengthened its resolve to work on improving the Laws of the Game to protect the interests of the players (with the introduction of concussion substitutions) and to encourage attacking football, proposing a change to the interpretation of the offside law in view of the impact of VARs.

Finally, the FIFA Congress also voted on the election and/or re-election of the chairpersons and deputy chairpersons of the independent committees, and approved FIFA's financial statements for 2020 as well as the detailed budget for 2022.

FIFA Council goes virtual

The 37 members of the FIFA Council met three times in 2021 – in March, May and October. Due to the ongoing COVID-19 pandemic, all sessions were held virtually.

19 March

At its first meeting of 2021, the Council conferred on the FIFA Congress the power to award FIFA Women's World Cup hosting rights. The proposal was put forward for a final decision at the 71st FIFA Congress, which met virtually on 21 May, and was unanimously passed.

The organisation's Annual Report containing the financial statements for 2020 and the 2022 budget was also approved at the meeting.

Council members also received a report on the international football situation during the COVID-19 pandemic. The Bureau of the FIFA Council had extended the temporary amendments to the Regulations on the Status and Transfer of Players regarding the release of players for international duty to April 2021, and FIFA, the confederations, and FIFA's member associations committed to remain in dialogue with national authorities about exemptions from quarantine rules for national-team players.

The Council recognised that football's highest priority was the health of the players, and the discussion around the release of players for international duty therefore had to maintain this perspective, especially as the public health situation continued to evolve around the world.

Finally, the Council approved the competition regulations for the FIFA Arab Cup 2021, confirming the match schedule and draw procedure for the competition, which took place in Qatar from 30 November to 18 December 2021.





20 May

On the eve of the 71st FIFA Congress, the Council reconvened for the second time in 2021, again virtually, due to the challenges created by the ongoing COVID-19 pandemic.

Top of the agenda was a third package of reforms to the transfer system, which was subsequently approved. The reforms concerned important regulatory matters regarding the international transfer of minors, squad sizes (in particular with respect to loans), player registration periods (transfer windows), financial regulation and related matters, including collective bargaining agreements, sporting just cause and registration.

At the same meeting, the Council also approved key dates for the international match calendars, chief among which were the tournament dates for the FIFA Women's World

Cup Australia & New Zealand 2023 (namely, 20 July to 20 August 2023). A new play-off tournament prior to the final competition will also be held from 13 to 23 February 2023.

In addition, the Council approved dates for the FIFA U-17 Women's World Cup India 2022 (11-30 October 2022), the FIFA U-20 Women's World Cup Costa Rica 2022 (10-28 August 2022) and a 14-team play-off tournament for the FIFA Arab Cup 2021, which took place between 19 and 25 June of that year.

Finally, the Council approved the establishment of respective FIFA subsidiaries to manage the organisation of the FIFA Women's World Cup 2023 in Australia and New Zealand and the FIFA World Cup 2026 in Canada, Mexico and the USA.

20 October

Convening once again by videoconference for its third session of the year, the Council agreed to the holding of a global summit on 20 December 2021 to discuss the future of football after receiving a detailed update on the ongoing consultation process on the topic.

Speaking after the meeting, President Infantino said: "We need to think about how we develop the football of the future and to ensure our sport is meaningful, exciting and robust for future generations across the entire world."

He continued: "This is not necessarily the case today, and as the international match calendars are not decided beyond 2023 and 2024 for women's and men's football respectively, this is a crucial moment to ensure the further development of our sport across all 211 FIFA member associations. As mandated by the recent FIFA Congress, FIFA is considering all opinions in an inclusive and thorough consultation process.

"Everyone should have their voice heard, and precisely through the consultation process, I have discovered that many stakeholders have never had the opportunity to discuss this topic properly.

"This consultation process is addressing that, and we will continue with the objective of reaching a consensus with solutions that work for everyone's benefit. By hosting a

global summit later this year, we will now have the opportunity to present one plan and to provide feedback to all our FIFA member associations."

During the 17th FIFA Council meeting, it was also confirmed that the 72nd FIFA Congress would be held on Thursday, 31 March 2022 in Doha, Qatar, in conjunction with the Final Draw for the FIFA World Cup Qatar 2022.

The FIFA President also took the opportunity to inform Council members of his intention to be closer to the FIFA World Cup and, therefore, to divide his presence between Zurich, Doha and across the world, in order to deliver his presidential duties.

In addition, the FIFA Council also appointed the United Arab Emirates to host the seven-team FIFA Club World Cup 2021™ in early 2022.

In relation to the current international match calendar for women's football (2020-2023), the FIFA Council approved three amendments:

- FIFA Women's World Cup 2023 play-off tournament: 13-23 February 2023
- International window: 10-18 July 2023
- FIFA Women's World Cup 2023: 20 July – 20 August 2023

"We need to think about how we develop the football of the future and to ensure our sport is meaningful, exciting and robust for future generations across the entire world."

**Gianni Infantino,
FIFA President
– speaking on 20 October 2021**



Legal and compliance

FIFA's commitment to ensuring fairness and transparency throughout the sport and modernising the football regulatory framework underpins one of the 11 goals set out in the FIFA President's Vision 2020-2023, the blueprint for making football truly global. In 2021, more progress was achieved in this area.



Legal

FIFA Football Tribunal launched

The ongoing reform of the football regulatory framework reached a new milestone when the FIFA Football Tribunal, whose creation was approved at the 71st FIFA Congress, became operational on 1 October 2021.

The FIFA Football Tribunal consolidated the previous FIFA decision-making bodies into a single umbrella body to

facilitate the resolution of disputes and decisions on regulatory applications within the football regulatory framework. The FIFA Football Tribunal is divided into three chambers: the Dispute Resolution Chamber, the Players' Status Chamber and the Agents Chamber.

It is anticipated that the Dispute Resolution Chamber will decide approximately 3,500 disputes per year, while the Players' Status Chamber will rule on approximately 700 disputes and 6,000 regulatory applications on an annual basis.



The three chambers:

Dispute Resolution Chamber

- o Employment-related disputes between players and clubs
- o Disputes related to training rewards

Players' Status Chamber

- o Employment-related disputes between coaches and clubs or associations
- o Transfer-related disputes between clubs
- o Regulatory applications related to the international transfer system
- o The eligibility of players to participate for representative teams

Agents Chamber

- o Disputes involving football agents

World Football Remission Fund

In August 2021, the United States Department of Justice awarded the FIFA Foundation more than USD 201 million in compensation for the losses suffered by FIFA, Concacaf and CONMEBOL as victims of football corruption schemes. The money, seized from the bank accounts of former officials who were involved in – and prosecuted for – such schemes, was channelled into the newly formed World Football Remission Fund. The fund was established under the auspices of the FIFA Foundation to help finance football-related projects with a positive community impact across the globe.

The fund is intended to have a particular focus on youth and community programmes and amounts will be earmarked for projects within Concacaf and CONMEBOL, given that they suffered significantly as a result of the aforementioned criminal activities. In addition, all projects will be submitted to strict monitoring, auditing and compliance checks to guarantee full transparency and accountability.

"I am delighted to see that money which was illegally siphoned out of football is now coming back to be used for its proper purposes, as it should have been in the first place. Thankfully, we are well past that unfortunate period in history now and it's great to see significant funding being put at the disposal of the FIFA Foundation, which can positively impact so many people across the football world, especially through youth and community programmes."

**Gianni Infantino,
FIFA President**

FIFA Diploma in Club Management

In March 2021, FIFA President Gianni Infantino launched the FIFA Diploma in Club Management. The first cohort of the new course numbered 30 participants. These included club executives and former international players from all around the world, who enrolled with the aim of gaining a practical, first-hand insight into the latest industry data, research and trends concerning club management.

Nearly 400 people applied to be part of the inaugural course, and among the 30 who were offered places were Fabio Cannavaro, Carlos Bocanegra, Juan Pablo Ángel, Nuno Gomes and Philippe Senderos, as well as club executives like Sérgio Rodrigues, the President of Cruzeiro.

On the first day of classes, an opening address was given by the FIFA President, who not only inspired the participants with some memorable anecdotes, but also urged the first cohort of the diploma to use the course “to protect football” and to gain the knowledge needed “to make the beautiful game truly global”. This was followed by fascinating lectures, including one on global football business models by AC Milan CEO Ivan Gazidis and another on Liverpool FC’s business case by the club’s former CEO, Peter Moore.

After this initial two-day gathering, the participants continued to debate and exchange views with industry experts and leading voices within football in relation to club operations and stadium management, finance, marketing and communications, sporting management and youth academies, and governance and legal matters, as well as leadership and negotiation. As part of the course’s curriculum, the participants were also asked to devise a strategic plan for their respective clubs.

“The FIFA Diploma in Club Management is a fantastic and unique initiative, and I congratulate FIFA on leading the way through the introduction of this course, which will help to professionalise the game around the world.”

**Fabio Cannavaro,
2006 FIFA World Cup™ winner**



Global Integrity Programme

In March 2021, in collaboration with the United Nations Office on Drugs and Crime (UNODC), FIFA launched the Global Integrity Programme. The initiative is aimed at providing all 211 FIFA member associations with enhanced knowledge and tools to prevent match manipulation.

Designed to improve education and build integrity capacity by sharing advanced know-how and resources with integrity officers, the programme also reflects the UNODC's objective of supporting governments and sports organisations in their efforts to safeguard sport from corruption and crime.

FIFA's Global Integrity Programme is in line with the FIFA President's Vision 2020-2023: Making Football Truly Global, which reaffirms FIFA's commitment to fighting match manipulation by implementing integrity initiatives and reporting mechanisms, as well as setting up dedicated educational programmes. As part of its ongoing integrity initiatives, FIFA signed a memorandum of understanding with the UNODC in September 2020, through which the two institutions agreed to step up their cooperation to address the threats posed by crime to sport.

“Match-fixing is an issue that is very real and threatens the integrity and credibility of football in many countries around the world. Working in close collaboration with experts at the UNODC and alongside other ongoing efforts that FIFA is taking, the FIFA Global Integrity Programme is another important step by FIFA to protect the integrity of football and will play an important role in educating and building capacity within member associations to help fight match-fixing at a local level.”

Gianni Infantino,
FIFA President





Ten years of international transfers

66,789

professional players
transferred

113,225

transfers

USD **48.5bn**

spent on transfer
fees

Ten-year global transfer report

In August 2021, FIFA published a report on international transfers in the men's game during the 2011-2020 period, the most comprehensive review of transfers across the globe ever produced.

The report confirmed that transfer-market activity increased steadily over the decade in question. From 11,890 transfers conducted in 2011 to a peak of 18,079 in 2019, a total of 133,225 international transfers and loans of professional players took place, while USD 48.5 billion was spent on transfer fees during the period.

The transfers involved 66,789 players and 8,264 clubs across 200 FIFA member associations, thus underlining football's role in the global economy. Brazilian nationals moving to foreign clubs topped the list with 15,128 transfers, followed by Argentinian (7,444), British (5,523), French (5,027) and Colombian (4,287) footballers.

Commentary on the RSTP

In November 2021, FIFA released the second edition of the Commentary on the Regulations on the Status and Transfer of Players (RSTP). First published in 2007, this has become a crucial document to support member associations, clubs, players, leagues and football legal experts and ensure that the RSTP are applied consistently across the global football community.

To mark the publication, FIFA held a workshop, with two panel discussions and the participation of Gianni Infantino, the FIFA President, and Mario Monti, the European Union Commissioner for Competition at the time of the RSTP's adoption in 2001.

Legal Handbook

FIFA published the second (2021) edition of its Legal Handbook in September. The updated edition collated the latest FIFA regulations, statutory documents and relevant circulars related to legal, governance and regulatory matters in football, making them all easily accessible in one place.

As well as the FIFA Statutes, the FIFA Legal Handbook features numerous other key FIFA regulatory and statutory codes. These include the FIFA Governance Regulations, Disciplinary Code, Code of Ethics and Anti-Doping Regulations, as well as the latest FIFA regulations governing the status and transfer of players, working with intermediaries, club licensing, stadium safety and security, and the Forward Programme, among others.

Football Law Annual Review

The third edition of the FIFA Football Law Annual Review was held on 22 and 23 March 2021. Owing to the restrictions in place due to the COVID-19 pandemic, it was a special online event streamed on FIFA.com. A detailed account of the Legal & Compliance Division (including cases and applications handled by the different units) was given, and round-table discussions and presentations were held on football legal topics.

More than 500 people participated over the course of the two-day event. All presentations were given in English, with simultaneous interpreting into Spanish and French.

8,264
clubs involved

USD **699m**
paid to clubs
in solidarity
contributions

USD **3.5bn**
paid by clubs
to agents

Second edition of Diploma in Football Law launched



Following the success of the first programme, delivered between 2020 and 2021, FIFA launched registrations for the second edition of its Diploma in Football Law, which will once again be held in collaboration with the International Centre for Sports Studies (CIES).

In line with the FIFA President's Vision 2020-2023 of making football truly global, the FIFA Diploma in Football Law is aimed at providing sports legal executives working at FIFA member

associations, leagues, clubs, players' unions and private practices from all around the globe with a working knowledge of the latest and most relevant aspects in the legal field.

The 2022/23 edition of the diploma will comprise virtual and in-person lessons over the course of 13 months, during which renowned football experts, arbitrators and lawyers will offer a full array of theoretical and practical insight.



FIFA Executive Programme in Sports Arbitration

Following the successful delivery of the inaugural edition in 2021, it was also announced that the FIFA Executive Programme in Sports Arbitration would return for its second edition in 2022.

The programme provides a hands-on approach to all aspects related to proceedings before the Court of Arbitration for Sport (CAS). FIFA is the international federation with the longest-standing and most extensive experience of CAS proceedings, having been involved in thousands of such cases covering the whole spectrum of legal disputes (disciplinary, anti-doping, contractual, etc.).

The FIFA Executive Programme in Sports Arbitration offers a practical, personalised learning methodology, backed up by theory and research, which focuses primarily on the mechanics of proceedings before CAS as well as exploring arbitration involving other sports bodies.

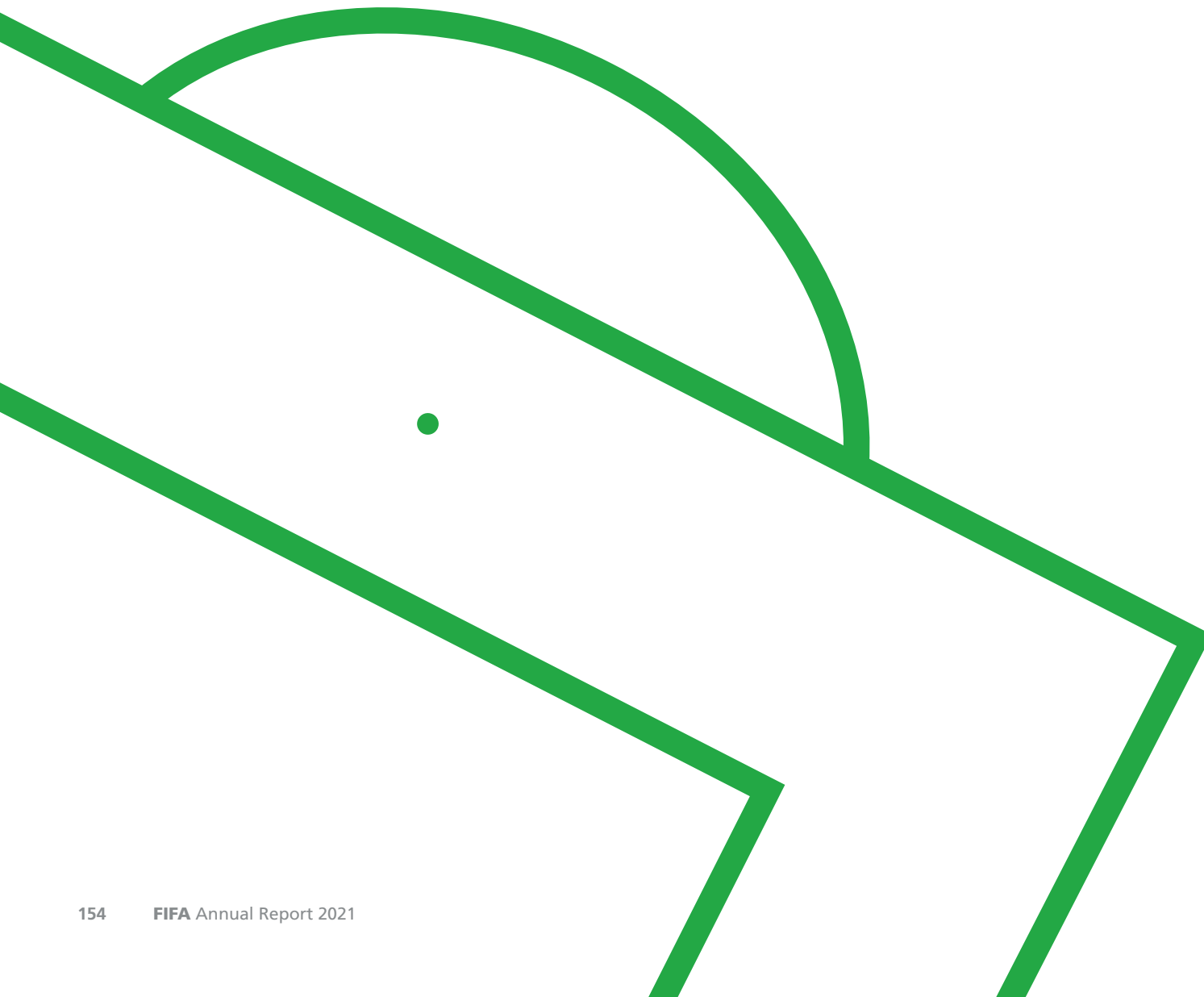
The programme combines online classes and on-site sessions, including at the FIFA office in Paris and at FIFA's headquarters in Zurich.

Executive Programme in Anti-Doping delivered

Announced in 2020, the first edition of the programme was delivered between February and July 2021. It provided an in-depth analysis of the main regulatory, institutional and scientific aspects of anti-doping in sport.

Since the establishment of the World Anti-Doping Agency (WADA) back in 1999, the fight against doping in sport has evolved dramatically. The interaction between the WADA Code, sports governing bodies' regulations and national legislation has led to considerable complexity in this field.

While the inaugural FIFA Executive Programme in Anti-Doping mainly focused on the legal and institutional aspects of the anti-doping landscape, a basic overview of the most relevant scientific aspects of this complex phenomenon was also provided.





Football Law Talks

Back in January 2021, FIFA launched the Football Law Talks, a series of webinars focused on topical legal issues within the game. Tailored towards lawyers with an interest in sports law and in-house legal counsels at international or national associations, clubs, leagues and player unions, the various talks held over the course of the year were delivered by experts and practitioners from specific legal fields.

Each session was live-streamed on FIFA.com, with simultaneous interpreting into Spanish and French, and brought together football law professionals from around the world, providing the platform for comprehensive discussion and Q&A sessions.

Eligibility explainer

In line with its commitment to promoting greater transparency in its regulatory operations, FIFA published its first Commentary on the Rules Governing Eligibility to Play for Representative Teams in January.

The primary objective of the commentary was to explain the rules concerning players' eligibility to play for a national team. Its publication was prompted by a wholesale modernisation of the rules governing players' eligibility (adopted by the FIFA Congress in 2020 and the first such revamp since 2008), as well as the increase in the number of requests submitted to FIFA and the need to provide legal certainty to football stakeholders.

The commentary was accompanied by the publication of the first-ever Guide to Submitting a Request for Eligibility or Change of Association, presenting a complete overview of the legal procedure and documents required for any eligibility or change-of-association request submitted to FIFA.

Reports published

Disciplinary and ethics

The second annual report on the activities of FIFA's independent judicial bodies – the Disciplinary, Appeal and Ethics Committees – was published in September. The report provided detailed statistics on the more than 1,000 cases handled by the judicial bodies over the 2020-21 season.

Of this total, 856 cases related to the Disciplinary Committee, which covered a very broad range of topics, including purely football competition matters, the protection of minors, third-party ownership, match-fixing, doping and the enforcement of decisions passed by other judicial bodies.

Players' Status Department

In October 2021, the second report on the activities of FIFA's Players' Status Department (PSD) was published, covering the period from 1 July 2020 to 30 June 2021. The report revealed that while international transfers decreased during that period, mainly owing to the impact of the COVID-19 pandemic, the PSD nevertheless dealt with a total of 9,785 cases, applications and enquiries – an all-time high.

This growth was especially driven by a major increase in dispute resolution cases (3,986, +22.5%), while registration and eligibility cases decreased slightly (5,799, -7.7%) due largely to the reduction in the number of applications for the registration of minors (-32.7%).

Another highlight of the 2020/21 season was the introduction of various important amendments to the RSTP and the Rules Governing the Procedures of the Players' Status Committee and the Dispute Resolution Chamber.



Anti-doping



In September 2021, the Anti-Doping Report 2020-21, which covers FIFA's efforts in the area from 1 July 2020 to 30 June 2021, was published.

While the COVID-19 pandemic had a significant impact on the planning and implementation of FIFA's anti-doping programme, with tournaments postponed and matches cancelled during the period covered by the report, a total of 354 players were subject to doping control tests across five FIFA-organised competitions during that time.

The total number of samples collected as part of those tests was 602 (322 in competition and 280 out of competition), consisting of 357 urine samples, 165 blood samples and 80 blood-passport samples.

Out of the 602 samples collected, only one of them resulted in an atypical finding. Further investigation into the concentration of the prohibited substance found in this sample pointed to the conclusion that meat contamination had most likely been the source of the atypical finding.

Following the WADA guidelines regarding this scenario, it was decided not to put forward this finding as an adverse analytical sample and to close the case accordingly.

Compliance

Continuous development of FIFA Compliance 3.0

In September 2021, the Compliance Subdivision commenced the transition to an integrated compliance portal consisting of five modules. These are due diligence, investigation and whistleblowing, conflicts of interest, gifts and hospitality and policy and training. The system will manage FIFA's compliance programme in a more efficient way and further automate and streamline FIFA's internal compliance and business processes.

The first module to be implemented focuses on due diligence, with the aim of better controlling and managing third-party risk across FIFA and its subsidiaries. The other modules are scheduled to be implemented in the course of 2022 to further deliver on FIFA's mission to leverage compliance technology for the benefit of football.

Testing and monitoring

Testing and monitoring are integral parts of FIFA's compliance programme. To reinforce the second line of defence, the Compliance Subdivision continued to perform a significant amount of testing to assess the design and effectiveness of the programme. All findings were appropriately addressed and risk-based measures were implemented.

Training

The Compliance Subdivision continued its efforts to regularly train all FIFA team members on compliance matters. In light of the COVID-19 pandemic, training had to be conducted digitally. A new training plan and strategy was developed and is being implemented to help cement awareness among staff members as to their roles and responsibilities as both employees and representatives of FIFA. In addition, refresher and targeted training sessions continue to be delivered, as well as ensuring that all new FIFA joiners are educated on compliance matters as part of the official induction process.

Q22 compliance programme

Through a dedicated, locally appointed compliance officer, the Q22 joint venture continues to focus its efforts on mirroring FIFA's compliance programme while adapting to the specific needs of the local market. The pillars of the programme include the establishment of policies, face-to-face training and the creation of a whistleblowing channel.

Preventive compliance support mission

In addition to putting the FIFA Compliance Handbook at the disposal of all 211 member associations, the Compliance Subdivision is also actively supporting each member association by implementing corresponding compliance programmes locally.

In 2021, the Compliance Subdivision visited member associations and supported many more remotely in implementing appropriate measures to fight fraud and corruption in football. A detailed three-year strategic action plan to implement the compliance programme was drawn up in a strong collaborative effort. The support offered by FIFA included staff training, introducing local compliance officers to FIFA's compliance programme and the professional development of member association employees in relation to relevant topics in the field.



Audits of use of development funding

The Compliance Subdivision continues to manage the forensic reviews of member associations, coordinating the approach with the Member Associations Division as well as with the Secretariat to the Ethics Committee. It actively helps to follow up on findings and supports the implementation of mitigation measures at member association level in coordination with the Member Associations Financial Governance & Oversight Services Department.

FIFA World Cup Legacy Fund

The Compliance Subdivision continued its efforts to advise FIFA teams and was also in direct contact with the compliance officers supporting compliance initiatives and the development of a compliance framework at local level. The contract of agreed objectives for the 2018 FIFA World Cup Legacy Fund has been signed with the Russian Football Union (RFU), including the requirement for the implementation of a robust compliance programme. In order to fulfil initial criteria, the RFU has engaged a qualified compliance specialist responsible for overseeing the management of compliance and reputational risks.



Data protection awareness campaign and FIFA DPO Network event

The FIFA DPO Network event took place on 14 October 2021, with 64 external participants. During the event, a FIFA data protection awareness video was shared with representatives of the member associations and data protection officers (DPOs) from leagues and clubs. The event covered two main topics:

- Stadiums and technology
- International data transfers

Implementation of FIFA's consent management tool

The implementation of a consent management module was an important milestone, allowing FIFA to comply with the consent management requirements under the General Data Protection Regulation. The tool allows FIFA to document consent given by individuals, enabling access rights to be handled automatically for holders of a FIFA.com account.



Compensation

As part of FIFA's statutory commitment to transparency, the annual compensation paid to the key members of FIFA senior management, the chairpersons of its committees and the members of the FIFA Council is published below.

FIFA Council

According to the rules and principles in place for 2021, FIFA Council vice-presidents who are also confederation presidents each receive a net annual compensation of **USD 300,000*** (USD 300,000 in 2020). FIFA Council vice-presidents who are not confederation presidents and FIFA Council members each receive a net annual compensation of **USD 250,000*** (USD 250,000 in 2020). Each member also receives a daily allowance while on duty of **USD 250**, or **USD 150** if FIFA covers breakfast and lunch or dinner.

Under the FIFA Compensation, Expenses and Benefits Regulations for Senior Officials, FIFA covers the employer's and employee's social security contributions. Withholding taxes are deducted from the compensation and paid directly by FIFA to the tax authorities. FIFA does not cover social security contributions or taxes that may also be due in the Council member's country of residence.

FIFA Council members and FIFA senior management

All figures in USD	Without pension contributions	With pension contributions
FIFA Council members**	12,509,377	12,533,377
FIFA management***	17,508,761	19,053,134
Total	30,018,138	31,586,511

* Net amounts may vary depending on the taxation situation of the individual Council member.

** An annual pension payment is made to long-serving FIFA Council members not falling under the FIFA Compensation, Expenses and Benefits Regulations for Senior Officials, which entered into force in March 2017. Previous pension entitlements are limited to a maximum of the number of years that the member has served on the Council.

*** As at 31 December 2021, the FIFA management comprised the President and the Secretary General, the two Deputy Secretaries General and the ten division Chief Officers. FIFA management members ending or starting their employment during the year were compensated on a pro-rata basis.

FIFA President and FIFA Secretary General

All figures in CHF	Gross salary (base)	Gross salary (variable)	Flat-rate allowances
FIFA President Gianni Infantino	1,950,000	1,030,000	24,000
FIFA Secretary General Fatma Samoura	1,300,000	300,000	24,000

The gross salary (variable) awarded in 2021 will be paid in 2022. The amounts listed above are before taxes payable by the President and the Secretary General. As with all of its employees, FIFA contributes to the Swiss social charges, pension fund, accident insurance and other employee benefits for both the President and the Secretary General.

Members of the FIFA Council as at 31 December 2021

	Name	From	Member since
President	Gianni Infantino	Switzerland/Italy  	2016
Senior Vice-President	Shk. Salman bin Ebrahim Al Khalifa	Bahrain 	2013
Vice-Presidents	Alejandro Domínguez	Paraguay 	2016
	Victor Montagliani	Canada 	2016
	Aleksander Čeferin	Slovenia 	2016
	Sándor Csányi	Hungary 	2017
	Lambert Maltock	Vanuatu 	2018
	Patrice Motsepe	South Africa 	2021
	David Martin	Northern Ireland 	2021
Members	Hany Abo Rida	Egypt 	2009
	Kohzo Tashima	Japan 	2015
	Sonia Fulford	Turks and Caicos Islands 	2013
	Fernando Sarney	Brazil 	2015
	Pedro Chaluja	Panama 	2016
	Luis Hernández	Cuba 	2016
	María Sol Muñoz Altamirano	Ecuador 	2016
	Evelina Christillin	Italy 	2016
	Ramón Jesurún	Colombia 	2016
	Dejan Savićević	Montenegro 	2017
	Mahfuza Akhter Kiron	Bangladesh 	2017
	Mariano Araneta	Philippines 	2017
	Georgios Koumas	Cyprus 	2018
	Johanna Wood	New Zealand 	2019
	Rajesh Patel	Fiji 	2019
	Du Zhaocai	China PR 	2019
	Praful Patel	India 	2019
	Saoud Al Mohannadi	Qatar 	2019
	Noël Le Graët	France 	2019
	Ignacio Alonso	Uruguay 	2019
	Fouzi Lekjaa	Morocco 	2021
	Mamoutou Touré	Mali 	2021
	Mathurin de Chacus	Benin 	2021
	Amaju Pinnick	Nigeria 	2021
	Isha Johansen	Sierra Leone 	2021
	Răzvan Burleanu	Romania 	2021
	Peter Peters	Germany 	2021
	Yon de Luisa	Mexico 	2021

FIFA committees

Chairpersons, deputy chairpersons and all members of independent committees and the independent members of all standing committees receive flat-rate compensation as outlined below.

Members of the Governance, Audit and Compliance Committee and of the investigatory chamber of the Ethics Committee receive annual compensation of **USD 15,000**. Members of the other independent committees and the independent members of all standing committees receive annual compensation of **USD 7,300**, with the exception of the independent member of the Compensation Sub-Committee, who receives annual compensation of **USD 35,000**. Members of the Dispute Resolution Chamber and single judges of the Players' Status Chamber also receive annual compensation of **USD 7,300**.

In addition to the annual flat-rate compensation paid to chairpersons and deputy chairpersons, members of independent committees and independent members of all FIFA standing committees are granted a daily allowance while on duty of **USD 250**, or **USD 150** if FIFA covers breakfast and lunch or dinner.

Members who do not receive annual compensation are granted a daily allowance while on duty of **USD 300**, or **USD 200** if FIFA covers breakfast and lunch or dinner. In addition, members of FIFA's committees may be separately compensated for special assignments given to them by the respective committee. No bonuses of any kind are granted.

The following figures represent the total gross compensation in USD dollars, excluding daily allowances and employees' social security contributions covered by FIFA, due in 2021.

Governance, Audit and Compliance Committee

The total costs of the Governance, Audit and Compliance Committee in 2021 were **USD 629,965**, which includes daily allowances, travel/transport, accommodation and meals, external services and staff-related costs.

Judicial bodies

The total costs of FIFA's judicial bodies in 2021 were **USD 2,381,539**, which includes daily allowances, travel/transport and security, accommodation and meals, freelance contractors, translation/interpreting, printed materials, IT hardware/software and communications, legal consultancy and staff-related costs.

The costs were as follows:

Ethics Committee:	USD	1,382,523
Disciplinary Committee:	USD	518,355
Appeal Committee:	USD	480,661

Committee chairpersons and deputy chairpersons

The annual compensation for the chairpersons and deputy chairpersons of the independent and standing committees is detailed in the table opposite.

Transactions with related parties

FIFA's related-party policy requires FIFA officials to disclose related parties and related-party transactions in accordance with International Financial Reporting Standards (IFRS). Each year, all Council members renew their Related-Party Declarations, thereby identifying any relevant possible conflicts of interest. Any such disclosures are managed on a case-by-case basis.

External audits

Under the FIFA Statutes, the external auditors (currently PwC) are appointed by the FIFA Congress, and are responsible for auditing the annual consolidated financial statements of FIFA and submitting an audit report to the FIFA Council. In addition to the statutory audit, PwC also provided other assurance-related and non-audit services to FIFA.

All figures in USD	2021
Statutory audit fees*	836,858
Fees for other assurance-related audit services	590,000
Fees for non-audit services	925,071

* Total statutory audit fees are based on PwC engagement letters in the 2021 financial year and exclude out-of-pocket expenses.

FIFA committee chairpersons and deputy chairpersons as at 31 December 2021

Committee	Role	Name	Annual gross base compensation in 2021 (USD)***
Independent committees			
Governance, Audit and Compliance	Chairperson	Mukul Mudgal*	246,000
	Deputy chairperson	Chris Mihm*	75,000
Ethics – investigatory chamber	Chairperson	Martin Ngoga	246,000
	Deputy chairperson	Bruno De Vita	75,000
	Deputy chairperson	Parusuraman Subramanian	75,000
Ethics – adjudicatory chamber	Chairperson	Vassilios Skouris	215,000
	Deputy chairperson	María Claudia Rojas	53,000
	Deputy chairperson	Fiti Sunia	53,000
Disciplinary	Chairperson	Jorge Palacio	160,000
	Deputy chairperson	Anin Yeboah	26,000
Appeal	Chairperson	Neil Eggleston	160,000
	Deputy chairperson	Thomas Bodström	26,000
Standing committees			
Development	Chairperson	Shk. Salman bin Ebrahim Al Khalifa**	-
	Deputy chairperson	Lydia Nsekera	26,000
Finance	Chairperson	Alejandro Domínguez*/**	-
	Deputy chairperson	Sandra Fruean	26,000
Football Stakeholders	Chairperson	Victor Montagliani**	-
	Deputy chairperson	Evelina Christillin**	-
Medical	Chairperson	Michel D’Hooghe	53,000
Member Associations	Chairperson	Vacant	-
	Deputy chairperson	Sonia Fulford**	-
Organising Committee for FIFA Competitions	Chairperson	Aleksander Čeferin**	-
	Deputy chairperson	María Sol Muñoz Altamirano**	-
Referees	Chairperson	Pierluigi Collina	215,000
	Deputy chairperson	Hany Taleb Al-Raesi	7,300
Football Tribunal			
Players’ Status Chamber	Chairperson	Javier Vijande Penas	53,000
	Deputy chairperson	Sarah Ochwada	7,300
Dispute Resolution Chamber	Chairperson	Frans de Weger	160,000
	Deputy chairperson	Clifford Hendel	75,000
	Deputy chairperson	Omar Ongaro	75,000
Agents Chamber	Chairperson	Vacant	-
	Deputy chairperson	Vacant	-

* Mukul Mudgal is also the chairperson of the Review Committee and of the Compensation Sub-Committee, but did not receive any compensation for these roles. Chris Mihm is also a member of the Review Committee, but did not receive any compensation for this role. Alejandro Domínguez is also a member of the Compensation Sub-Committee, but did not receive any compensation for this role.

** Members of the FIFA Council do not receive additional compensation for their roles as chairpersons and deputy chairpersons of FIFA committees.

*** Individuals ending or starting their terms during the year were compensated on a pro-rata basis.

2021 financials and 2023 budget

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FIFA in robust health despite unprecedented period of upheaval

While 2020 was about solidarity and support, with all but four of our 211 member associations being forced to halt their football activities due to the spread of COVID-19, I am pleased to report that we began to see signs of recovery in 2021. Moreover, FIFA is well on track to exceed its projected revenue target of USD 6,440 million for the 2019-2022 cycle. At the end of 2021, contracted revenue amounted to USD 6,114 million, representing 95% of the total budgeted revenue for the cycle.

In 2021, FIFA fully dedicated its expenses and investments to assisting the continued recovery from the pandemic. Investments totalled USD 1,077 million, with USD 833 million allocated to football activities and USD 244 million to the administrative side of the sport.

FIFA is also proud to report that its COVID-19 Relief Plan was successfully implemented. This fund has been crucial in keeping our member associations in good financial health, as the knock-on effects of the pandemic continued to impact the football family across the world. FIFA's unparalleled COVID-19 Relief Plan is not only giving its member associations some much-needed security and protection, it has also provided an opportunity to drive positive change in women's football. As part of the plan, USD 500,000 has been made available to every member association for use specifically in the women's game. These funds have been also used to protect existing leagues and clubs, support diverse development projects and provide peace of mind for footballers at all levels of the game. Consequently, the implementation of this important programme was a key focus area in 2021 and it remains on track.

More good news: FIFA's signature development programme, Forward 2.0, was unaffected by the pandemic. Accordingly, it is expected that the full-cycle budget of USD 1,746 million for 2019-2022 will be invested for the benefit of FIFA's 211 member associations, the six confederations and the zonal/regional associations.

Finally, FIFA's total assets increased by 21% in 2021, to USD 5,492 million. The financial position of the organisation remains healthy and robust with sufficient reserves. FIFA is therefore ideally placed to fulfil its commitment to grow the global game, while remaining able to react quickly to support the global football family throughout times of hardship.

The past two years have shown us that, just as in a football match, we never truly know what may be awaiting us around the next corner. Thanks to FIFA's proactive approach by expecting the unexpected, the global game remains in good health, as we look ahead with great optimism to 2022, a FIFA World Cup year, in good shape and great spirits.

“Thanks to FIFA’s proactive approach by expecting the unexpected, the global game remains in good health, as we look ahead with great optimism to 2022.”



*Alejandro Domínguez,
Chairperson of the Finance Committee*

On track to exceed the full-cycle revenue budget

Revenues developed successfully in the third year of the 2019-2022 cycle. Despite the impact of the pandemic on the global economy, FIFA is well on track to exceed its projected revenue target of USD 6,440 million for the cycle, having contracted 95% of its total budgeted revenue as at 31 December 2021.

Contracted revenue grew from 80% to 95% by the end of 2021, indicating that revenue targets will be surpassed by the end of the cycle. As at 31 December 2021, contracted revenue totalled USD 6,114 million, primarily from TV broadcasting rights and marketing rights related to the FIFA World Cup Qatar 2022.

Revenue for the year 2021 came to USD 766 million, 3% above the budget target. In addition, the FIFA Arab Cup proved to be a resounding success and provided a taste of things to come as the clock ticks down towards the main event, for which preparations are in full swing.

In 2021, **television broadcasting rights** were successfully sold to Greece, Italy, India, Sub-Saharan Africa and other territories. Revenue posted from the sale of television broadcasting rights amounted to USD 123 million. Encouragingly, FIFA had already contracted its full four-year cycle budget at year end and expects television broadcasting rights to have set a new record by the end of the cycle.

FIFA welcomed new members to its family of partners and sponsors for Qatar 2022, which increased to 17 in number. Following their involvement in the 2018 FIFA World Cup Russia, leading companies Hisense (electronics) and the Mengniu Group (dairy products) are back on board as FIFA World Cup Sponsors for the 2022 edition. FIFA is well on the way to securing other major FIFA World Cup 2022 global partnerships with international companies. In addition, Regional Supporter agreements were signed in 2021 with the QNB Group, Ooredoo QSC, UPL Ltd, Nubank and Claro. In 2021, revenue from the sale of **marketing rights** amounted to USD 131 million.

Revenue from **hospitality rights and ticket sales** totalled USD 12 million, primarily due to sales of tickets for the FIFA Arab Cup. A total of 631,742 people attended 32 matches in six stadiums.

Licensing rights performed well, with revenues of USD 180 million. FIFA is excited about the upcoming period with an expanded retail and merchandise programme for the FIFA World Cup, new e-commerce initiatives and fresh opportunities in gaming and esports.

Other revenue and income of USD 320 million benefited from an award by the United States Department of Justice to the FIFA Foundation as compensation for the losses suffered by FIFA, Concacaf and CONMEBOL as victims of decades of football corruption schemes. The total award amounted to more than USD 201 million, of which USD 60 million related to the damages suffered by FIFA and which was recognised as other income. USD 260 million related to contributions received for the operational event costs of hosting and staging the FIFA Arab Cup, the staging of the FIFA Club World Cup Qatar 2020 and the Olympic Football Tournaments Tokyo 2020, break fees relating to contract cancellations, gains from property sales, the FIFA Quality Programme, the FIFA Museum, income from sales of films and video rights and revenue from prior cycles.



95%

Revenue contracts signed of 2019-2022 budget



100%

Contracted revenue from broadcasting rights for the budget cycle



7

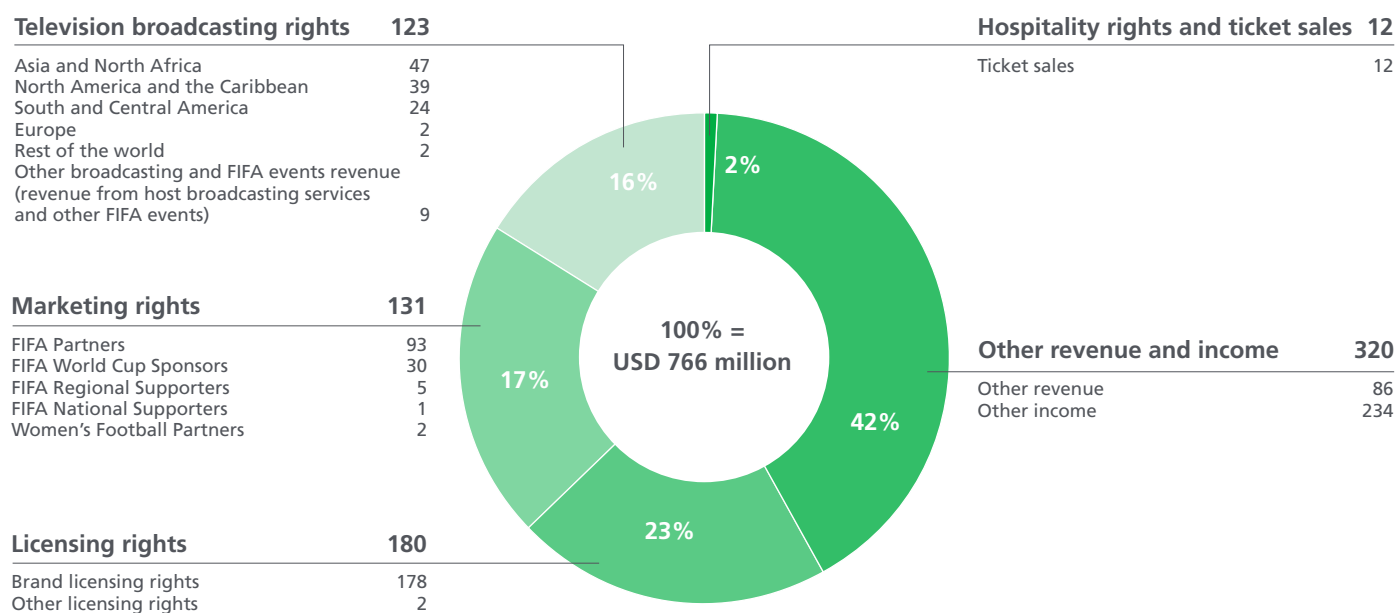
New sponsors signed for the FIFA World Cup Qatar 2022



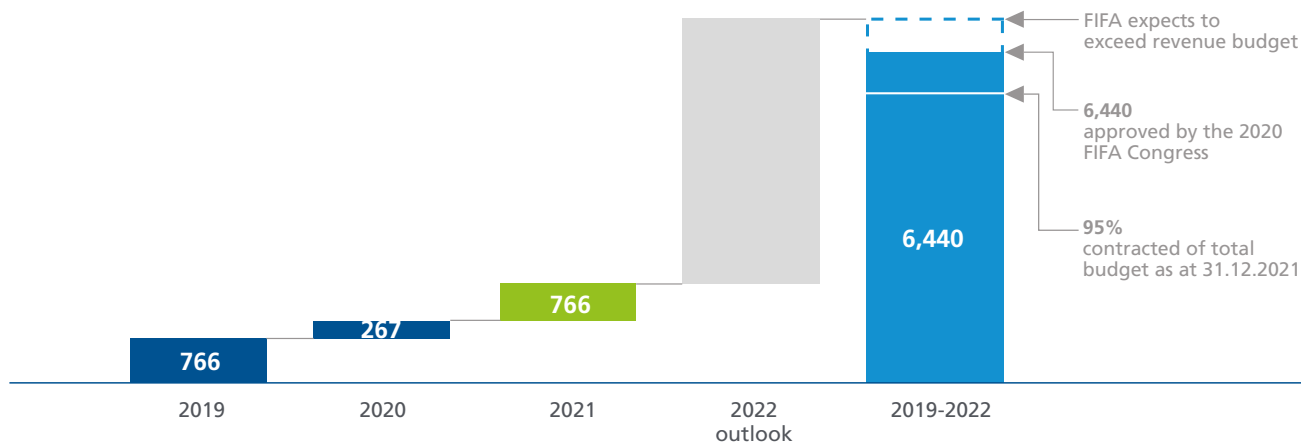
60

Remission proceeds awarded to FIFA (in USD million)

2021 revenue by category (USD million)



Actual revenue 2019-2021 and cycle outlook (USD million)



Continued investment to combat impact of COVID-19

Guided by its vision for 2020-2023, FIFA has been working with its member associations to make football truly global, diverse and inclusive. In response to the COVID-19 pandemic and its continued impact on football tournaments and events, FIFA maintained its investment in football and intensified its commitment to protecting and growing the game throughout the world by dedicating more human and financial resources. In 2021, football's return to action gathered pace thanks to the FIFA COVID-19 Relief Plan and the FIFA Forward 2.0 programme.

In response to the outbreak of the coronavirus disease in early 2020, severe restrictions were imposed on every aspect of life throughout the world. Football was not unaffected by the pandemic, and the game came to a virtual standstill around the globe. The return of FIFA tournaments in 2021 was the result of an extensive consultation process with the six confederations and stakeholder representatives to ensure the that international football could resume safely. Overall, FIFA can look back on a successful year in which it hosted outstanding competitions and continued to invest heavily in football through the FIFA Forward Programme and the FIFA COVID-19 Relief Plan.

FIFA's total investments in 2021 were fully dedicated to its overarching goals, such as making football truly global, and to easing the impact of the pandemic. They amounted to USD 1,077 million, comprising USD 833 million in football activities and USD 244 million in administrative activities. FIFA also invested USD 45 million in emergency funds through stage 3 of the FIFA COVID-19 Relief Plan.

FIFA made a concerted effort to ensure the three senior tournaments that were unable to take place in 2020 due to the COVID-19 pandemic were successfully hosted in 2021, namely the FIFA Club World Cup Qatar 2020, the Olympic Football Tournaments Tokyo 2020 and the FIFA Futsal World Cup Lithuania 2021, alongside two exciting competitions: the FIFA Beach Soccer World Cup Russia 2021 and the FIFA Arab Cup Qatar 2021. The FIFA Club World Cup 2021 was rescheduled to February 2022. Overall, USD 158 million was invested in the FIFA tournaments and events held in 2021. A further USD 23 million went to the FIFA Club Protection Programme, while USD 53 million was allocated to personnel expenses and depreciation of property and equipment, making a total **Competitions & Events** investment of USD 234 million.

FIFA's **Development & Education** programmes play a critical role in supporting the growth of the game and making it truly global at every level. FIFA's 2021 investment in this area totalled USD 555 million, including USD 376 million in FIFA Forward 2.0. By the end of 2021, FIFA had released funds for Forward 2.0 totalling USD 1,013 million, of which USD 782 million went directly to FIFA's member associations and USD 231 million to the confederations and zonal/regional/other football associations. For more detailed information regarding FIFA Forward funds released, please see the Annexe to this report.

Furthermore, FIFA promotes the game as a vehicle for social development, fighting racism and discrimination, environmental sustainability and football technology. In 2021, FIFA dedicated USD 51 million to the Refereeing Assistance

Looking ahead

FIFA's signature Forward 2.0 development programme was unaffected by the pandemic. Accordingly, it is expected that the full-cycle budget of USD 1,746 million will be invested to the benefit of FIFA's 211 member associations, the six confederations and the zonal/regional associations. As a result, FIFA is taking its investment in football development to new heights. FIFA anticipates that more than 87% of its net revenue after sales costs will be reinvested in football by the end of the cycle.

Programme, technical development programmes, the FIFA Foundation, women's football promotion, other projects, education, sustainability, human rights and anti-discrimination, audit and financial education, and medicine and science.

Football Governance expenses came to USD 44 million, with increased investments in the FIFA Fund for Football Players, which aims to provide financial support to players who have not been paid by their clubs.

Expenses for **FIFA Governance & Administration** totalled USD 192 million, a reduction of 19% compared to the 2021 budget. The savings were mainly attributable to two items, the largest being the reduced travel activities of the FIFA administration, followed by a change in format from physical to virtual conferences for the FIFA Congress, FIFA Council and committee meetings.

USD 52 million was dedicated to the category of **Marketing & TV Broadcasting**. FIFA made significant incremental investments in the digital field to keep pace with fans' demand for the sport.

USD 1,500 million – the FIFA COVID-19 Relief Plan

FIFA's very robust financial position enabled a substantial COVID-19 Relief Plan, amounting to USD 1,500 million, to be put in place, which was aimed at alleviating the distress caused by the pandemic and at providing financial support to assist football's resumption as well as protect the future welfare of the game across the globe. The implementation of the COVID-19 Relief Plan is well on track. This robust programme comes with auditing, accountability and good governance built in, and demonstrates FIFA's commitment to football and solidarity with the football family in times of crisis. For more detailed information regarding the funds released under the plan, please see the Annexe to this report.

USD 201 million – the US DOJ remission award

In August 2021, the United States Department of Justice awarded more than USD 201 million to the FIFA Foundation as compensation for the losses suffered by FIFA (USD 60 million), Concacaf and CONMEBOL as victims of decades of football corruption schemes. This money was seized from the bank accounts of former officials who were involved in, and then prosecuted for, their role in the schemes. The funds are now being administered by the new World Football Remission Fund, established under the auspices of the FIFA Foundation to help finance football-related projects with a positive community impact across the globe. All projects will be submitted to strict monitoring, auditing and compliance checks to guarantee full transparency and accountability.



833

Total 2021 investments
in football activities
(in USD million)



376

Investments in Forward 2.0
(in USD million)



234

Investments in
Competitions & Events
(in USD million)



192

-19% versus budgeted
expenses in FIFA Governance
& Administration
(in USD million)



2021 investments/expenses by category (USD million)

Marketing & TV Broadcasting 52

Marketing rights	9
Broadcasting and media rights	9
Licensing rights	3
Sales commission and other	4
Personnel expenses	25
Depreciation of property and equipment	2

FIFA Governance & Administration 192

Communications	26
Information technology	25
Legal costs	24
Buildings and maintenance	7
Annual FIFA Congress and committees	3
Other	20
Personnel expenses	81
Depreciation of property and equipment	6

Football Governance 44

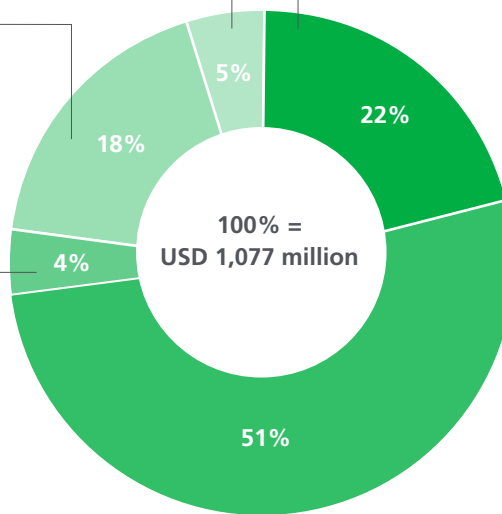
Football governance bodies and third-party services	24
Personnel expenses	18
Depreciation of property and equipment	2

Competitions & Events 234

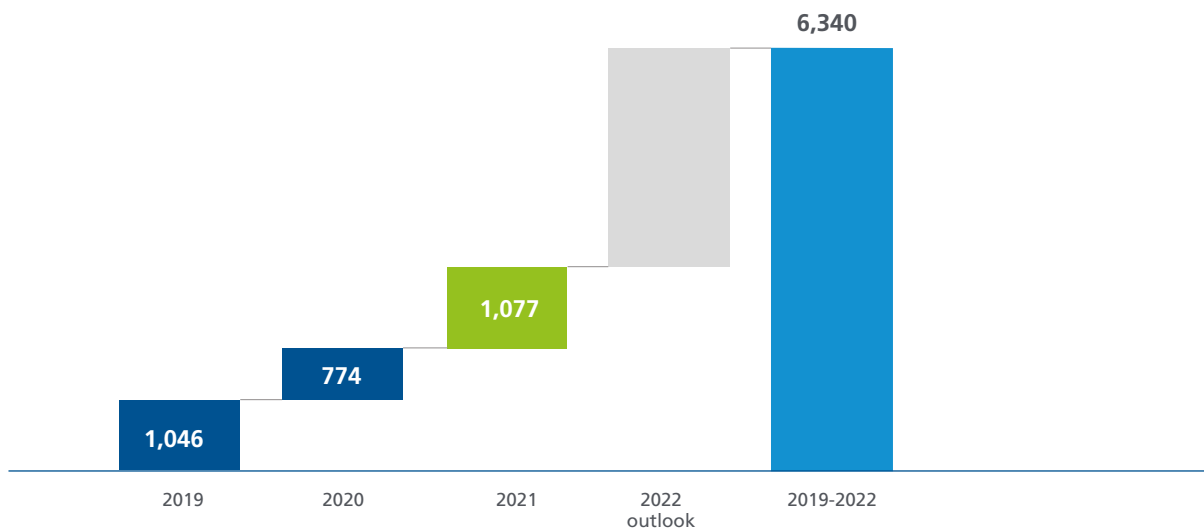
FIFA Arab Cup 2021	86
FIFA Club World Cup Qatar 2020	22
FIFA Futsal World Cup Lithuania 2021	16
Olympic Football Tournaments Tokyo 2020	12
FIFA Beach Soccer World Cup 2021	6
FIFA eFootball tournaments	7
Value in kind and other	9
FIFA Club Protection Programme	23
Personnel expenses	48
Depreciation of property and equipment	5

Development & Education 555

FIFA Forward	376
World Football Remission Fund	60
Other projects	16
Technical development programmes	12
FIFA Foundation	5
Education	5
Refereeing	4
Women's football promotion	4
Audit and financial education	3
Medicine and science	1
Sustainability, human rights & anti-discrimination	1
FIFA Museum	5
Personnel expenses	41
Depreciation of property and equipment	22



Actual investments/expenses 2019-2021 and cycle outlook (USD million)



Strong financial position maintained

At the end of 2021, FIFA's financial position remained healthy and robust with sufficient reserves, demonstrating FIFA's ability to react quickly to unexpected circumstances alongside its regular commitments.

FIFA's total assets had increased by 21% to USD 5,492 million by the end of 2021, thanks to a continued strong cash flow stemming from the sale of TV broadcasting and marketing rights for the approaching FIFA World Cup Qatar 2022. As at balance sheet date, 78% of FIFA's total assets were in the form of cash and cash equivalents and financial assets, standing at USD 4,270 million, an increase of USD 775 million or 22% over the 2020 amount. Current assets amounted to USD 3,877 million, providing financial flexibility and liquidity for FIFA. FIFA's total liabilities amounted to USD 3,854 million, an increase of USD 1,200 million. The lion's share of this increase related to higher contract liabilities. In line with IFRS 15 (revenue recognition), contract liabilities will be derecognised and revenue recognised when FIFA successfully delivers the FIFA World Cup in 2022.

Thanks to FIFA's continuing contribution to the FIFA COVID-19 Relief Plan and increasing investments in its global football development programmes and international competitions of the highest quality, FIFA's reserves decreased to USD 1,638 million. The equity ratio stood at 30%, showing that FIFA retains a solid level of reserves. FIFA's equity is naturally expected to be at its highest at the end of the 2019-2022 cycle, after the FIFA World Cup Qatar 2022.

Asset management

With the adoption of the new FIFA Financial Asset Management Regulations, FIFA Finance has been working with two international financial institutions to finalise the investment portfolios specified in the regulations, which consist of money-market investments, government bonds, global bonds and global equities, all of which feature high liquidity and creditworthy counterparties. This investment strategy ensures that FIFA can meet its financial obligations at all times and is able to respond quickly to emergencies, especially in relation to its flagship tournament, the FIFA World Cup, and unexpected crises such as global pandemics.

In conclusion, FIFA's financial position remains exceptionally robust and sustainable, providing the organisation with a solid financial foundation on which to make football truly global.

Looking ahead

Goal 11 of the FIFA President's Vision 2020-2023 is to "Make football work for society", which includes an objective to deliver green solutions. In this regard, FIFA is committed to protecting the environment, its biodiversity and the climate with the aim of mitigating any negative impacts caused by its operations.

The FIFA Finance Division is preparing a proposal to be submitted to the FIFA Finance Committee in 2022 for the application of sustainable investment strategies using environmental, social and governance (ESG) criteria when defining the portfolios.



5,492

Total assets at
31 December 2021
(in USD million)



4,270

Cash and financial assets are
78% of total assets
(in USD million)



22%

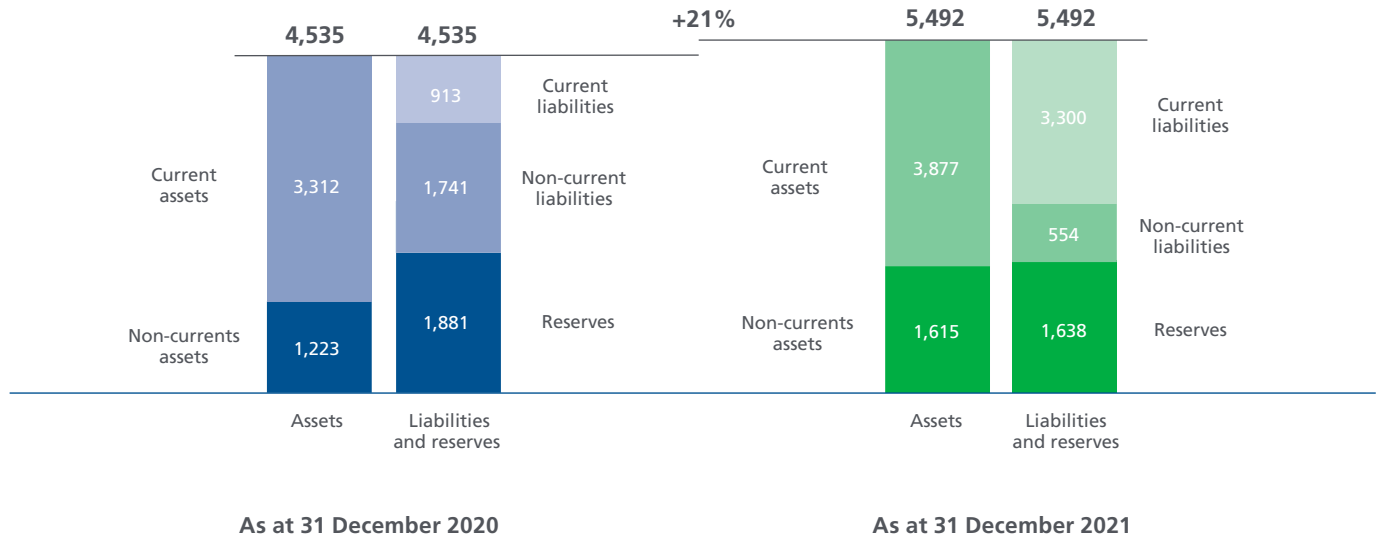
Increase in cash
and financial assets



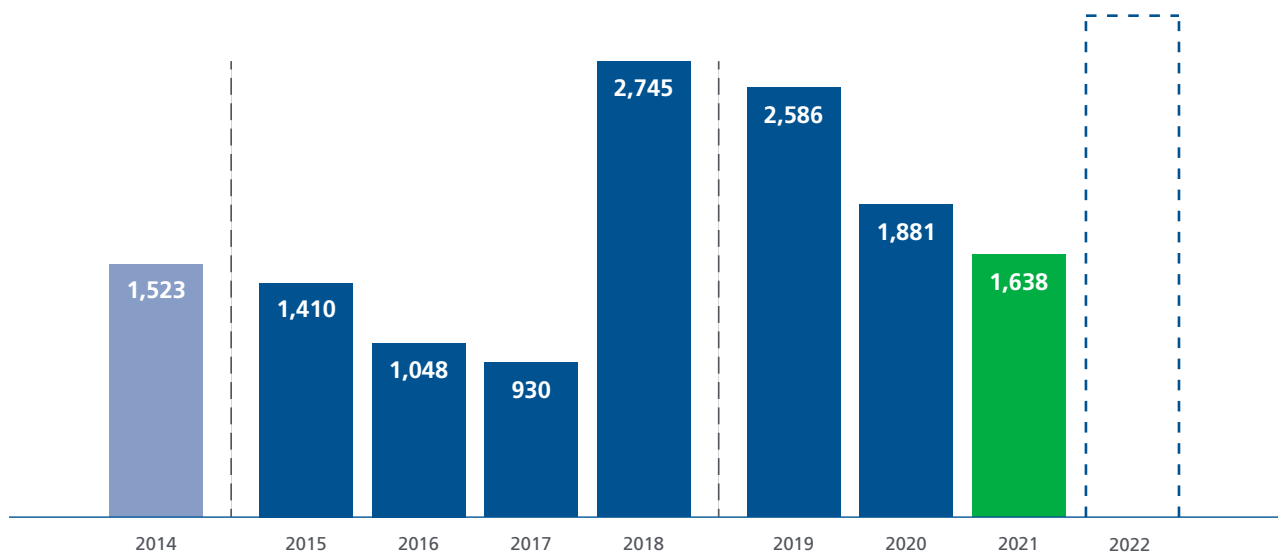
1,638

Reserves
(in USD million)

Balance sheet as at 31 December 2021 versus 31 December 2020 (USD million)



Development of reserves 2014-2021 (USD million)



2023 budget

2023 revenue	180
2023 investments/expenses	181





New financial cycle to kick off in 2023

FIFA's 2023 budget confirms its strategic vision for 2020-2023 to make football truly global. FIFA continues to increase football development funds so that its international tournaments can flourish and more people – men, women, girls and boys from all backgrounds – can participate in the sport.

The 2023 budget has been approved by the FIFA Finance Committee and the FIFA Council, with final approval due to be provided by the FIFA Congress in March 2022.

Looking ahead

FIFA continues to shape football in every corner of the world, with many potential changes ahead as it endeavours to make football truly global and give every talent a chance. In line with this strategy, the 71st FIFA Congress approved a number of proposals to explore new opportunities for the FIFA World Cup and FIFA Women's World Cup, along with other women's competitions and youth tournaments.

It goes without saying that the potential and significant decisions to be made regarding both new and existing tournaments as well as new development and other football programmes could have a major impact on the upcoming cycle budget.

For this reason, the budget for the 2023-2026 cycle will be presented in late 2022 at an additional FIFA Congress for approval.

2023 revenue in detail

The total revenue budget for 2023 amounts to USD 807 million, of which USD 276 million (34%) had been contracted at the balance sheet date of 31 December 2021.

Of the five core revenue categories, television broadcasting rights remains the largest contributor with an overall share of 31%, followed by marketing rights at 28% and licensing rights at 20%. Hospitality rights and ticket sales plus other revenue make up the remaining 21% of the total 2023 revenue budget.

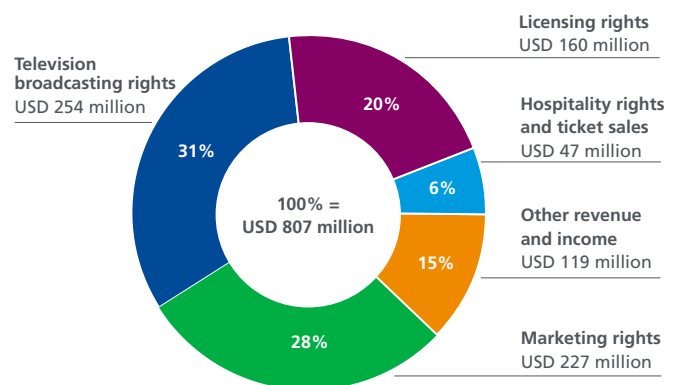
The revenue target for **television broadcasting rights** amounts to USD 254 million, of which 57% is already contracted. The remaining broadcasting rights relating to the FIFA Women's World Cup 2023 and other FIFA events are expected to be contracted within the projected time frames.

FIFA has implemented a new commercial partnership structure for the **marketing rights** sales. For the first time, brands will be able to take up dedicated partnerships in connection with women's football or esports/gaming. The new range of partnership packages will provide more options and flexibility for companies to connect with global football and the biggest cultural events on the planet. FIFA's first Women's Football Partner, Visa, was signed in 2021, highlighting the continued growth and new commercial opportunities in the women's game. In relation to the men's football packages, it is expected that new partners, sponsors and tournament supporters will be signed from 2022 onwards in anticipation of the expanded FIFA World Cup 2026. The total budget for marketing rights sales is USD 227 million, of which 58% had already been contracted at balance sheet date.

The **licensing rights** budget is USD 160 million for the year, and FIFA expects to run its largest-ever merchandise and retail programmes for a FIFA Women's World Cup at the tournament in 2023.

The budgeted revenue from **hospitality rights and ticket sales** totals USD 47 million. In 2023, revenue in this category will come solely from FIFA Women's World Cup 2023 ticketing operations. Gross stadium capacities are expected to exceed 2.5 million for our flagship women's tournament.

Other revenue and income is recognised in the period in which the services are rendered. For 2023, revenue will be generated from the FIFA Quality Programme, the sale of video rights, the FIFA Museum, penalties and appeals, rental income, and tournament host contributions for the FIFA Women's World Cup 2023. The other revenue and income budget is USD 119 million for the year.



Detailed budget for investments in football activities

As a non-profit organisation, FIFA's key activities are to organise international tournaments and develop the game of football. FIFA ploughs back the vast majority of its revenue directly into football, in line with its statutory objectives. The 2023 budget for football activities accounts for 83% of the total expenses budget and comprises three main categories.

Competitions & Events

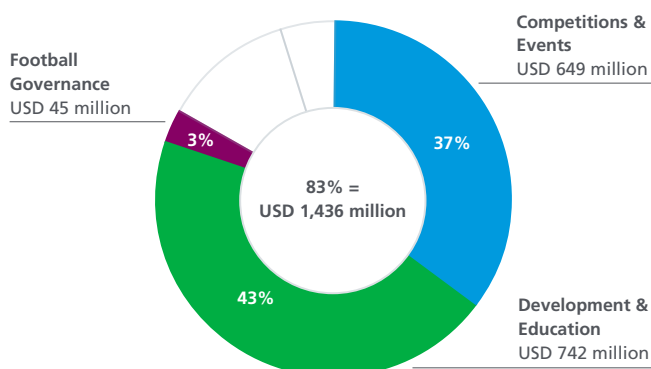
The 2023 budget takes into account the delivery of competitions and events that will take place in 2023:

- At the FIFA Women's World Cup 2023, the world's top players will compete from 20 July to 20 August for the greatest prize in women's football. The expanded format

will feature 32 teams for the first time, and the tournament will also be the first to feature hosts from two confederations. The event budget amounts to USD 395 million.

The FIFA Women's World Cup 2023 will be the first tournament hosted under the new operational model, with a local, FIFA-owned subsidiary on the ground. Despite the challenging regional and global conditions imposed by the pandemic, the new model has had the benefit of ensuring that FIFA preparations could continue unabated.

- Prior to the FIFA Women's World Cup 2023, inter-confederation play-offs will take place from 17 to 23 February 2023. The play-off tournament will be used as a test event for the tournament proper, and will decide the final three qualification slots.
- Following the 2021 cancellations due to the global pandemic, the 2023 edition of the FIFA U-20 World Cup will be hosted by Indonesia, while the FIFA U-17 World Cup will be held in Peru. Both tournaments will feature 16 teams in the final competition with a combined total investment of USD 46 million.
- There will be an investment of USD 20 million in 2023 for the FIFA Club World Cup.
- Investment in e-tournaments for 2023 will amount to USD 11 million.



Development & Education

Due for launch in 2023, **FIFA Forward 3.0** will increase the funds currently available under Forward 2.0 by a significant 25%. The total investment will amount to USD 2,183 million for the full cycle, while the annual budget for Forward 3.0 in 2023 is USD 504 million.

In order to achieve Goal 6 of FIFA's 2020-2023 vision – to increase global competitiveness – FIFA will invest USD 24 million in **Technical Development** programmes across the world. The programmes take a holistic approach that covers football activity at levels: from grassroots to professional, both on and off the pitch, with the long-term aim of having at least 50 clubs and national teams from all continents capable of becoming world champions.

FIFA continues to develop and train referees at the highest level throughout the member associations and confederations via the Refereeing Assistance Programme (RAP). As part of the continued development of global refereeing, FIFA has launched a new initiative called the STAR Project, which is designed to help develop top-class referees who perform at a consistently high level, promote the professionalisation of refereeing and improve officiating standards across the board. The total **Refereeing** investment budget of USD 13 million has been allocated to the year 2023.

The **FIFA Foundation** is an independent entity that aims to mobilise the positive power of football to improve lives. Its activities focus on tackling social issues affecting young

people, empowering women and girls to play football and realise their full potential, repairing damaged or destroyed sports infrastructure, and supporting education through football. The 2023 budget allocated to the FIFA Foundation to achieve these objectives is USD 9 million.

FIFA's development offices around the world work hand in hand with the member associations to develop football activities and projects. Included under **Other projects** is the FIFA Connect platform, which links FIFA with its members and helps keep track of the development projects. The cost of FIFA's standing committees that are directly related to development activities are included in this budget line. In addition, FIFA will launch new digital tools that will enable member associations and the confederations to create new online solutions and increase their distribution of digital content to football fans both locally and globally.

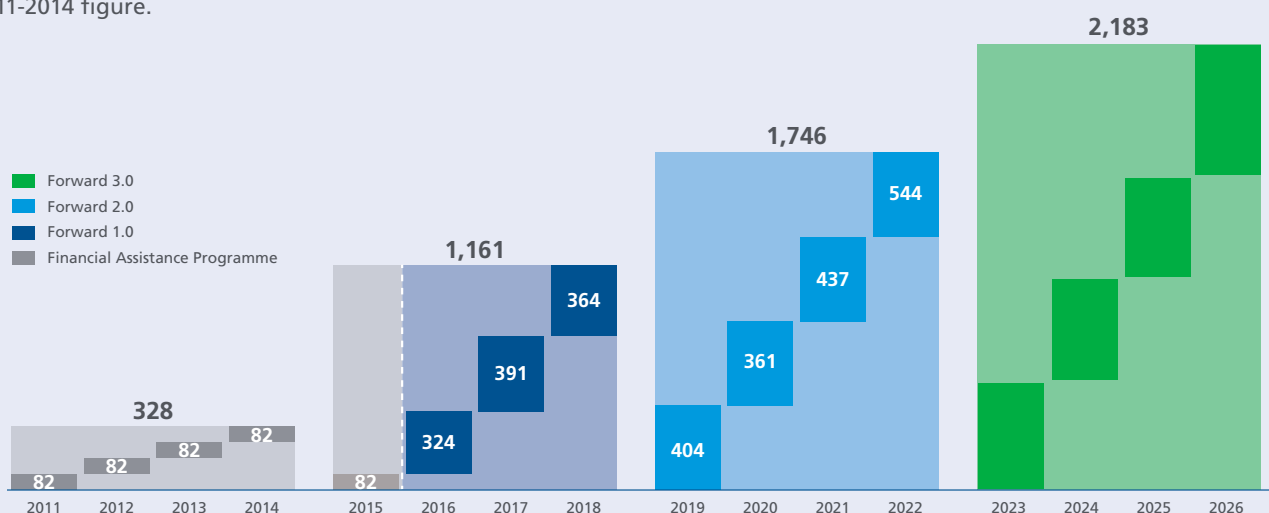
Although **women's football** has grown exponentially at all levels in recent times, the sport's potential and the passion it creates are such that vast untapped opportunities still exist. One of the goals of FIFA's vision for 2020-2023 is to accelerate the growth of the female game. To achieve this aim, FIFA will invest a total of USD 17 million to roll out new dedicated women's football programmes.

Football Governance

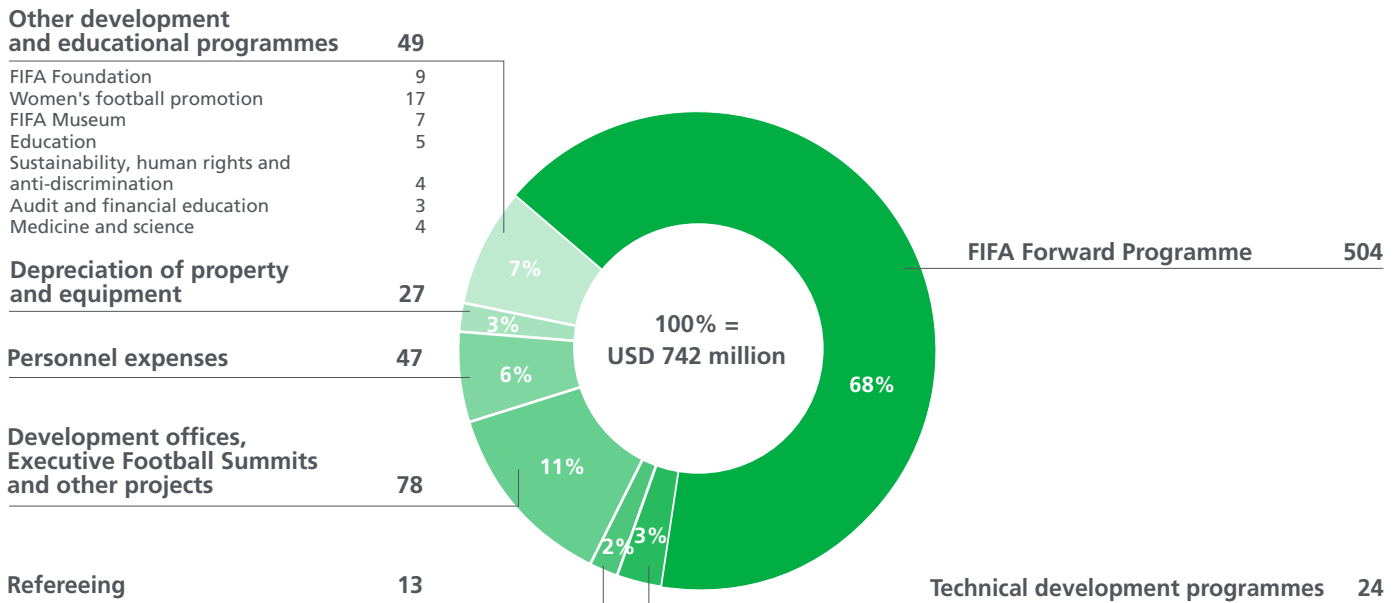
This category includes the judicial bodies, the FIFA Clearing House and the Transfer Matching System. FIFA's investment in 2023 will total USD 21 million.

Sevenfold increase in investment in development

Under the leadership of Gianni Infantino, FIFA has significantly increased its investment in football development through its member associations, the confederations and zonal/regional associations. From USD 328 million in the 2011-2014 cycle under the Financial Assistance Programme, the figure rose to USD 1,161 million in 2015-2018 via FIFA Forward 1.0 and then to USD 1,746 million in 2019-2022 through FIFA Forward 2.0. In line with Making Football Truly Global: The Vision 2020-2023, and to help its member associations recover quickly from the COVID-19 crisis, FIFA's budget for the 2023-2026 cycle once again demonstrates the organisation's dedication to football development by raising the amount to an unprecedented level: investment under Forward 3.0 will total USD 2,183 million in the 2023-2026 cycle, an almost sevenfold increase on the 2011-2014 figure.



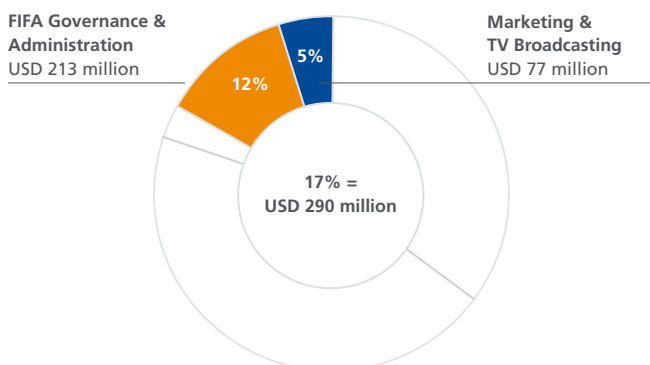
Investment budget for Development & Education in the year 2023 (USD million)



Detailed budget for administrative and commercial activities

FIFA Governance & Administration

FIFA Governance & Administration costs are continuously monitored in a constant endeavour to improve efficiency and digitise FIFA's processes. The total budget for FIFA Governance & Administration amounts to USD 213 million, which represents an actual reduction of USD 5 million compared to the same year of the previous cycle.



FIFA's **communications** activities include the generation of content posted on FIFA.com, FIFA's corporate communications, and its free streamed TV show, Living Football. Total investment in 2023 will be USD 12 million.

Information technology activities for FIFA's administration are estimated to cost USD 20 million. The IT costs of running FIFA's tournaments are contained in the Competition & Events budget. Continuous improvement through centralised reviews has made it possible to achieve efficiencies.

FIFA's **buildings and maintenance** budget in 2023 will remain in line with that of past years at USD 9 million.

Personnel expenses will continue at the same level as in past years.

Marketing & TV Broadcasting

FIFA's expenses for Marketing & TV Broadcasting activities are aligned with FIFA's commercial global sales strategy, which includes a new commercial partnership sales model and the licensing programme. There will be additional investment in FIFA's digital footprint in 2023, with the focus on delivering content to football fans globally.



Total investment budget for the year 2023 (USD million)

	2023 IFRS
FIFA Women's World Cup 2023	395
FIFA youth tournaments	46
Other tournaments and events	63
Value in kind and other	51
FIFA Club Protection Programme	30
Personnel expenses	60
Depreciation of property and equipment	4
Competitions & Events	649
FIFA Forward Programme	504
Technical development	24
Refereeing	13
Development offices, Executive Football Summits and other projects	78
Other Development & Education programmes	49
Personnel expenses	47
Depreciation of property and equipment	27
Development & Education (for further details see previous page)	742
Football governance bodies and third-party services	21
Personnel expenses	23
Depreciation of property and equipment	1
Football Governance	45
Total investments in football activities	1,436
Legal and governance costs related to investigations	11
Annual FIFA Congress and committees	24
Communications	12
Information technology	20
Buildings and maintenance	9
Other (including finance, Executive Office, ERP costs, insurance and auditors' fees, VIK)	28
Personnel expenses	104
Depreciation of property and equipment	5
FIFA Governance & Administration	213
Broadcasting and media rights	11
Marketing rights	16
Licensing rights	5
Sales commission and other	12
Personnel expenses	31
Depreciation of property and equipment	2
Marketing & TV Broadcasting	77
Total investments in administrative and commercial activities	290
Total investment	1,726

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These consolidated financial statements are published in English, German, French and Spanish. If there is any divergence in the wording, the English text is authoritative.

Consolidated statement of comprehensive income

in TUSD	Note	2021	2020
REVENUE			
Revenue from television broadcasting rights	1	123,119	1,724
Revenue from marketing rights	2	131,387	74,450
Revenue from licensing rights	3	180,202	158,881
Revenue from hospitality/accommodation rights and ticket sales	4	12,172	0
Other revenue	5	85,621	29,020
Other income	6	233,987	2,466
Total revenue and other income		766,488	266,541
EXPENSES			
Competitions & Events	7	-234,380	-63,385
Development & Education	8	-554,763	-470,603
Football Governance	9	-43,877	-30,276
Total expenses from football activities		-833,020	-564,264
FIFA Governance & Administration	10	-191,967	-168,901
Marketing & TV Broadcasting	11	-52,384	-40,928
Total expenses from administrative activities		-244,351	-209,829
COVID-19 Relief Plan – grants (stage 3)	12	-44,500	-270,500
Total other expenses		-44,500	-270,500
Result before taxes and financial result		-355,383	-778,052
Taxes and duties	14	-1,591	-471
Financial income and costs, net	13	44,762	95,529
Net result for the year		-312,212	-682,994
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurements of post-employment benefit obligations	31	43,270	-6,214
Items that may be subsequently reclassified to profit or loss			
Foreign currency translation differences		-228	377
Net gain / (loss) on cash flow hedges	30	35,894	-18,887
Net gain / (loss) on debt instruments at FVOCI		-9,482	2,565
Total other comprehensive income		69,454	-22,159
Total comprehensive income for the year		-242,758	-705,153
Net result for the year		-312,212	-682,994
Allocation to restricted reserves		312,212	682,994
Result for the year after allocation		0	0

The notes on pages 194 to 239 are an integral part of these consolidated financial statements.

Consolidated balance sheet

in TUSD	Note	31 Dec 2021	31 Dec 2020
Assets			
Cash and cash equivalents	15	832,089	1,155,191
Receivables	16	398,985	417,403
Derivative financial assets	30	41,328	9,079
Financial assets	22	2,158,442	1,577,333
Contract assets	18	88,723	112,489
Prepaid expenses and accrued income	17	352,577	36,303
Inventories	19	4,336	4,450
Current assets		3,876,480	3,312,248
Property and equipment	20	289,224	324,932
Intangible assets	21	20,007	2,826
Derivative financial assets	30	5,195	5,988
Financial assets	22	1,279,360	761,880
Prepaid expenses	17	21,541	126,687
Non-current assets		1,615,327	1,222,313
Total assets		5,491,807	4,534,561
Liabilities and reserves			
Payables	23	100,437	62,668
Contract liabilities	25	2,511,451	229,210
Accrued expenses and deferred income	24	659,512	573,172
Derivative financial liabilities	30	19,675	39,230
Lease liabilities	27	8,938	8,998
Current liabilities		3,300,013	913,278
Contract liabilities	25	114,582	1,216,362
Accrued expenses and deferred income	24	22,856	47,177
Post-employment benefit obligation	31	65,187	93,022
Provisions	26	172,685	185,768
Derivative financial liabilities	30	0	9,008
Lease liabilities	27	178,414	189,118
Non-current liabilities		553,724	1,740,455
Total liabilities		3,853,737	2,653,733
Association capital	28	4,104	4,104
Cash flow hedge reserves	30	26,139	-9,755
Foreign currency translation reserves		315	543
Fair value reserves of financial assets at FVOCI		-6,917	2,565
Restricted reserves	28	1,614,429	1,883,371
Total reserves		1,638,070	1,880,828
Total liabilities and reserves		5,491,807	4,534,561

The notes on pages 194 to 239 are an integral part of these consolidated financial statements.

Consolidated cash flow statement

in TUSD	Note	2021	2020
Net result for the year		-312,212	-682,994
Depreciation	20-21	37,105	37,304
Net financial result	13	-44,762	-95,529
Gain on disposal of property and equipment		-18,547	0
Other non-cash items		-56	28
Taxes and duties	14	1,591	471
(Increase)/Decrease in receivables		18,083	-174,241
(Increase)/Decrease in prepaid expenses and accrued income		-210,061	-26,712
(Increase)/Decrease in derivative financial assets and liabilities		2,026	2,008
(Increase)/Decrease in inventories		114	-4,450
(Increase)/Decrease in contract assets		23,766	-37,586
Increase/(Decrease) in payables		37,978	-19,080
Increase/(Decrease) in accrued expenses and deferred income		90,040	-25,700
Increase/(Decrease) in contract liabilities		1,177,397	756,721
Increase/(Decrease) in provisions		-4,871	3,035
Taxes and duties paid		-17,397	-3,467
Net cash (used)/generated by operating activities		780,194	-270,192
Purchase of property and equipment	20	-4,102	-4,656
Purchase of intangible assets	21	-18,440	-575
Sale of property and equipment		20,986	0
Investment in financial assets		-5,877,351	-6,672,586
Repayments and sale of financial assets		4,760,971	7,288,238
Interest received		30,200	41,041
Net cash (used)/generated in investing activities		-1,087,736	651,462
Interest paid		-5,920	-9,657
Repayment of lease liabilities		-9,678	-7,484
Net cash (used)/generated in financing activities		-15,598	-17,141
Net (decrease)/increase in cash and cash equivalents		-323,140	364,129
Cash and cash equivalents as at 1 January	15	1,155,191	779,516
Effect of exchange rate fluctuations		38	11,546
Net increase/(decrease) in cash and cash equivalents		-323,140	364,129
Cash and cash equivalents as at 31 December	15	832,089	1,155,191

The notes on pages 194 to 239 are an integral part of these consolidated financial statements.

Consolidated statement of changes in reserves

in TUSD	Association capital	Cash flow hedge reserves	Translation reserves	Fair value reserves of financial assets at FVOCI	Restricted reserves	Total reserves
Balance as at 1 January 2020	4,104	9,132	166	0	2,572,579	2,585,981
Net result for the year	0	0	0	0	-682,994	-682,994
Remeasurement of post-employment benefit obligations	0	0	0	0	-6,214	-6,214
Foreign currency translation differences	0	0	377	0	0	377
Fair value gain/(loss) on cash flow hedges	0	-18,887	0	0	0	-18,887
Fair value gain/(loss) on debt instruments at FVOCI	0	0	0	2,565	0	2,565
Total comprehensive income for the year	0	-18,887	377	2,565	-689,208	-705,153
Balance as at 31 December 2020	4,104	-9,755	543	2,565	1,883,371	1,880,828

in TUSD	Association capital	Cash flow hedge reserves	Translation reserves	Fair value reserves of financial assets at FVOCI	Restricted reserves	Total reserves
Balance as at 1 January 2021	4,104	-9,755	543	2,565	1,883,371	1,880,828
Net result for the year	0	0	0	0	-312,212	-312,212
Remeasurement of post-employment benefit obligations	0	0	0	0	43,270	43,270
Foreign currency translation differences	0	0	-228	0	0	-228
Fair value gain/(loss) on cash flow hedges	0	35,894	0	0	0	35,894
Fair value gain/(loss) on debt instruments at FVOCI	0	0	0	-9,483	0	-9,483
Reclassified to statement of profit or loss	0	0	0	1	0	1
Total comprehensive income for the year	0	35,894	-228	-9,482	-268,942	-242,758
Balance as at 31 December 2021	4,104	26,139	315	-6,917	1,614,429	1,638,070

The notes on pages 194 to 239 are an integral part of these consolidated financial statements.

Please see Note 31 – Personnel expenses for detailed information relating to the remeasurement of post-employment benefit obligations.

Please see Note 30 – Hedging activities and derivative financial instruments for detailed information on the hedge accounting.

Notes to the consolidated financial statements

Significant accounting policies

A General information and statement of compliance

The Fédération Internationale de Football Association (FIFA), domiciled in Zurich, Switzerland, is an international non-governmental, non-profit organisation in the form of an association under Swiss law. FIFA's members comprise 211 associations affiliated to six confederations. FIFA's principal mission is to promote the game of football, protect its integrity and bring the game to all.

The consolidated financial statements were approved by the FIFA Council on 24 February 2022, and will be submitted to the 72nd FIFA Congress on 31 March 2022 for approval.

FIFA prepares the consolidated financial statements in accordance with International Financial Reporting Standards (IFRS) as issued by the IASB. The scope of consolidated subsidiaries is set out in Note 35. Other football associations are not consolidated. Based on the FIFA Statutes, the financial cycle of FIFA is four years and begins on 1 January, in the year

following the final competition of the FIFA World Cup. While these consolidated financial statements cover the period from 1 January 2021 to 31 December 2021, FIFA's current financial reporting cycle extends from 1 January 2019 to 31 December 2022.

Some figures cannot be compared on a year-on-year basis, in particular revenue and expenses from Competitions & Events. Due to its nature as a not-for-profit organisation and the distribution of revenue across various financial years, FIFA's financial figures are best analysed considering the full four-year cycle. The first three years of each cycle structurally produce a negative result, while year four produces a significant positive result.

Consequently, a comparison of a single year against figures for the previous year is, in some cases, not meaningful.

B Basis of presentation

The consolidated financial statements are presented in US dollars (USD), which is the reporting currency of FIFA.

The consolidated financial statements are prepared on a historical cost basis, except for derivative financial instruments and certain financial assets that are stated at fair value.

New standards, interpretations and amendments adopted

Several IFRS amendments and interpretations were effective for the first time in 2021, but did not have an impact on the financial statements, whether individually or in aggregate.

FIFA has not adopted any standards, interpretations or amendments that have been issued but are not yet effective.

Standards or amendments issued but not yet effective

The following standards and amendments had been issued but were not mandatory for the reporting period ending 31 December 2021:

- Amendments to IAS 37 – Onerous Contracts – Cost of Fulfilling a Contract, effective date 1 January 2022
- Amendments to IAS 16 – Property, Plant and Equipment – Proceeds before Intended Use, effective date 1 January 2022
- Annual Improvements to IFRS Standards 2018-2020, effective date 1 January 2022
- Amendments to IAS 1 – Classification of Liabilities as Current or Non-Current and Disclosure of Accounting Policies, effective date 1 January 2023
- IFRS 17 – Insurance Contracts and amendments thereto, effective date 1 January 2023
- Amendments to IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, effective date 1 January 2023

FIFA does not expect the standards or amendments that have been issued but are not yet effective to have a significant effect on the consolidated financial statements.

C Basis of consolidation

The term "FIFA" is hereafter also used for the consolidated group, which represents FIFA and its subsidiaries.

Subsidiaries are all entities over which FIFA has control. FIFA controls an entity when FIFA is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date on which that control ceases.

The individual subsidiaries included in this consolidation are shown in Note 35.

Intra-group balances and transactions and any unrealised gains arising from intra-group transactions are eliminated in preparing the consolidated financial statements.

Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

D Foreign currency

Foreign currency transactions and balances

Transactions in foreign currencies are converted on the date of the transaction into the functional currency of the respective entity. Monetary assets and liabilities denominated in foreign currencies on the balance sheet date are converted at the foreign exchange rate ruling on that date. Foreign exchange differences arising from conversion are recognised in profit or loss.

Financial statements of foreign subsidiaries

For FIFA's foreign subsidiaries, assets and liabilities including fair value adjustments arising on consolidation are converted into USD at the foreign exchange rate ruling on the balance sheet date. The revenue and expenses of foreign subsidiaries are converted into USD at the average foreign exchange rates of the period. Exchange differences arising from conversion

of the accounts of foreign subsidiaries are recognised in other comprehensive income.

The main foreign exchange rates used are as follows (USD per 1 unit/100 units):

	31 Dec 2021	Average 2021	31 Dec 2020	Average 2020
1 CHF	1.0935	1.0942	1.1226	1.0446
1 EUR	1.1314	1.1833	1.2288	1.1308
1 GBP	1.3496	1.3758	1.3617	1.2798
100 RUB	1.3405	1.3574	1.3452	1.4148
100 BRL	17.9495	18.5629	19.2593	20.0811

E Revenue recognition

The main revenue streams for FIFA relate to the sale of the following rights:

- Television broadcasting rights
- Marketing rights
- Licensing rights
- Hospitality rights
- Ticket sales

The transaction price of a contract consists in general of fixed and variable consideration as well as, infrequently, non-cash components (value-in-kind).

Nature of performance obligations

The following is a description of the principal activities with which FIFA generates revenue:

Television broadcasting rights are granted primarily to TV stations and other broadcasting institutions. These rights are granted to broadcast the television signal for a defined period in a particular territory. The performance obligation is defined as the right to access intellectual property. Revenue related to television broadcasting rights is recognised over the rights period measured based on the pattern of broadcasting of the contractual events.

Marketing rights provide the FIFA Partners, FIFA World Cup Sponsors, Regional Supporters, National Supporters and World Cup Partners/Women's Football Partners with access to intellectual property by enabling them to enter into a long-term strategic alliance with FIFA which also includes a set of predefined rights. The performance obligations under marketing rights contracts consist of both tangible and intangible marketing rights, which are separated. The tangible rights include event-related media and advertising rights which

result in revenue recognition as the contractual events are broadcast. The intangible right is attributed to the promise to benefit from a strategic association with FIFA, its competitions and brand, resulting in a straight-line recognition of revenue over the contractual rights period.

Licensing rights are granted to licensees to both associate the licensee with FIFA and the FIFA competitions and to obtain the right to use FIFA marks and brand elements as a platform to brand its related products and services. As the licensee has access to intellectual property, the amount of revenue is recognised over the rights period and is further determined by categorising each licensing right contract as follows:

- 1) For the right to consideration of fixed fees only, revenue is recognised over the rights period on the basis of fixed-fee amounts.
- 2) For the right to consideration of sales- or usage-based royalties with specified minimum guarantee amounts, FIFA assesses at each reporting date whether the royalty amounts to be received will exceed the contractual minimum guarantee threshold.
 - a. If the sales-based royalty is not expected to clearly exceed the minimum guarantee threshold, revenue is recognised over the rights period measured on the basis of the fixed guaranteed consideration. Any royalties received in one period in excess of the minimum guarantee due are deferred and recognised only when total royalties received exceed the contractual minimum guarantee threshold.
 - b. When FIFA has a reasonable expectation that royalty amounts to be received will clearly exceed the

contractual minimum guarantee threshold, fixed and variable considerations are estimated and revenue is recognised as the performance obligation is satisfied. The amount of revenue recognised for the reporting period is subject to the royalty constraint (i.e. cumulative revenue amounts cannot exceed cumulative royalty amounts).

Hospitality rights provide the licensee with the right to provide hospitality/accommodation and ticketing services for selected FIFA competitions. The amount of revenue for the FIFA World Cup includes both fixed and variable considerations, whereas all other events have variable considerations only. Contractually determined fixed payments are recognised in the period in which the FIFA World Cup takes place. Revenue based on profit-share agreements is recognised once the profit share for the event has been determined by the licensee.

Ticket sales in connection with the FIFA World Cup or other FIFA events are recognised in the year the event takes place.

Revenue from rendering of services is recognised in the accounting period in which the services are rendered.

Value-in-kind revenue consists of promises to receive pre-determined services and the delivery of goods to be used in connection with the FIFA World Cup or other FIFA events. The revenue related to value-in-kind forms part of the overall consideration receivable and is recognised applying the same measure of progress as the performance obligation to which it relates. Value-in-kind consideration is measured at fair value.

F Other income

Other income represents income (other than financial income as defined in Note K) that does not arise in the course of FIFA's ordinary activities and is non-recurring. Other income is recognised to the extent that it is probable that FIFA will derive economic benefit from it and that it can be reliably measured. It includes government grants in the form of host

country contributions for staging a particular FIFA event. Such government grants related to income are deferred and recognised in profit or loss over the period necessary to match them with the expenses that they are intended to compensate, in line with IAS 20.

G Expenses from football activities

Expenses from football activities are separated into Competitions & Events, Development & Education and Football Governance:

Competitions & Events expenses are the outflow of economic benefits that arise in the ordinary activity of organising an event. Incurred costs related to the FIFA World Cup and other FIFA events are deferred and recognised in profit or loss in the period in which the event takes place.

Development & Education expenses include all expenditures related to FIFA's statutory objectives to improve the game of football constantly and promote it globally in light of its unifying, educational, cultural and humanitarian values as well as to further the development of women's football globally.

An integral part of FIFA's development path is the FIFA Forward Programme, which provides 360-degree, tailor-made support for football development in each of FIFA's member associations and the six confederations. Following

the successful implementation of the first edition of FIFA Forward 1.0, the second edition, FIFA Forward 2.0, came into force on 1 January 2019 and will run until 31 December 2022. The core principles, approach and procedures of FIFA Forward 1.0 largely remain intact, whilst certain elements have been adapted to reflect the increase in the member associations' entitlements along with the need for greater football development and more reports on the programme's achievements, its legacy and impact.

H Expenses from administrative activities

Expenses from administrative activities are separated into FIFA Governance & Administration and Marketing & TV Broadcasting:

FIFA Governance & Administration expenses comprise all costs related to the governance of FIFA itself and are recognised in profit or loss as incurred. Expenses from administrative activities include, in particular, costs related to information

Football Governance expenses comprise all expenditure in relation to FIFA's statutory objective to govern association football and related matters. The costs mainly include the judicial bodies (Disciplinary, Ethics and Appeal Committees), plus the costs of the Football Tribunal, which includes the Players' Status Chamber and the Dispute Resolution Chamber. It also includes expenses with regard to preventing match manipulation as part of the agreement with Sportradar, and players' status proceedings as part of the Transfer Matching System.

technology, buildings and maintenance, communications, the annual FIFA Congress and legal costs.

Marketing & TV Broadcasting expenses are costs incurred by the FIFA Commercial Division for the commercialisation of marketing and broadcasting rights, mainly costs relating to oversight of and assistance to Commercial Affiliates.

I Other expenses

In order to alleviate the impact of COVID-19 on the football world, FIFA set up a COVID-19 Relief Plan, which was approved by the FIFA Council on 25 June 2020. The relief plan consists of three stages, with stages 1 and 2 being linked to the existing Forward Programme, and stage 3 providing further financial

support via a system of grants and loans enabling member associations and confederations to tailor their use of the funds, thus helping to safeguard football from the adverse economic effects of COVID-19.

J Leases

FIFA is a lessee and holds leases for various buildings as well as offices, other equipment and land, all of which are recognised as right-of-use assets and lease liabilities.

Right-of-use assets

FIFA recognises right-of-use assets at the commencement date of the lease (i.e. the date on which the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received.

Unless FIFA is reasonably certain of obtaining ownership of the leased asset at the end of the lease term, the recognised right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. Right-of-use assets are subject to impairment. FIFA presents right-of-use assets in property and equipment in the consolidated balance sheet.

Lease liabilities

At the commencement date of the lease, FIFA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, the group uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

Short-term leases and leases of low-value assets

FIFA applies the short-term lease recognition exemption to all classes of underlying assets (i.e. those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered of low value. Lease payments on short-term leases and leases of low-value assets are recognised as expenses on a straight-line basis over the lease term.

K Financial income and financial costs

Financial income comprises interest income from cash and cash equivalents, income from deposits and debt securities, foreign exchange gains, gains from financial assets at fair value through profit or loss and from debt securities at fair value through other comprehensive income (FVOCI) as well as gains on the sale of debt securities at amortised cost.

Financial costs consist of interest expenses on financial liabilities, expenses from debt securities, foreign exchange losses, losses from financial assets at fair value through profit or loss and from debt securities at FVOCI as well as other financial expenses. Interest income is recognised in profit or loss using the effective interest rate method. Dividend income is recognised in profit or loss on the date that the dividend is declared.

L Taxes and duties

FIFA was established in the legal form of an association in accordance with articles 60ff. of the Swiss Civil Code.

FIFA's vision, as stated in the FIFA Statutes, is to promote the game of football, protect its integrity and bring the game to all.

FIFA is a non-profit organisation and is obliged to spend its reserves for the above-mentioned purpose.

FIFA is taxed in Switzerland according to the ordinary taxation rules applying to associations. The non-profit character of FIFA and the four-year accounting cycle are thereby taken into account.

The subsidiaries are taxed according to the relevant tax legislation. This position includes all non-recoverable taxes and duties borne by FIFA and its subsidiaries.

M Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, post and bank accounts, as well as call accounts and short-term deposits with an original maturity of three months or less.

N Derivatives and hedge accounting

FIFA uses derivative financial instruments to hedge its exposure to foreign exchange rate risks arising from operating and investing activities.

Derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

For the purposes of hedge accounting, FIFA designates some of these hedges as cash flow hedges. At the inception of a hedge relationship, the group formally designates and documents the hedge relationship to which it wishes to apply hedge accounting and the risk management objective and strategy for undertaking the hedge.

The documentation includes identification of the hedging instrument, the hedged item, the nature of the risk being hedged and how the group will assess whether the hedging relationship meets the hedge effectiveness requirements. A hedging relationship qualifies for hedge accounting if it meets all the following effectiveness requirements:

- There is an economic relationship between the hedged item and the hedging instrument.
- The effect of credit risk does not dominate the value changes that result from that economic relationship.
- The hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the group actually hedges and the quantity of the hedging instrument that the group actually uses to hedge that quantity of hedged item.

Hedges that meet all the qualifying criteria for hedge accounting are accounted for as cash flow hedges. The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income (OCI) in the cash flow hedge reserve, while any ineffective portion is recognised immediately in the statement of profit or loss. The cash flow hedge reserve is adjusted to the lower of the cumulative gain or loss on the hedging instrument and the cumulative change in fair value of the hedged item. For these cash flow hedges, the amount accumulated in OCI is reclassified to profit or loss as a reclassification adjustment in the same period during which the hedged cash flows affect profit or loss. If cash flow hedge accounting is discontinued, the amount that has been

accumulated in OCI must remain in accumulated OCI if the hedged future cash flows are still expected to occur. Otherwise, the amount will be immediately reclassified to profit or loss as a reclassification adjustment.

The fair value of forward exchange contracts is their market price at the balance sheet date, being the present value of the quoted forward price.

O Inventories

Inventories are stated at cost or net realisable value, whichever is the lower. The net realisable value is the estimated selling

price less costs incurred in connection with completion and sale of the asset.

P Property and equipment

Property and equipment are stated at acquisition cost or at cost for right-of-use assets (as defined in Note J – Leases), less accumulated depreciation and impairment losses.

Where parts of an item of property and equipment have different useful lives, they are accounted for as separate items of property and equipment. Repairs and maintenance costs are recognised in profit or loss as an expense as they are incurred.

Depreciation is charged to profit or loss on a straight-line basis over the estimated useful lives of property and equipment.

Depreciation is allocated to FIFA's key activity expenses. Land is not depreciated. The right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term. The estimated useful lives are 20-50 years for operational buildings and three to 20 years for office and other equipment.

For the accounting treatment of right-of-use assets, please also refer to Note J – Leases.

Q Intangible assets

Intangible assets acquired and internally developed are measured on initial recognition at cost. Following initial recognition, they are carried at cost less any accumulated

depreciation and impairment losses. The estimated useful life of intangible assets consisting of software and content is three to five years.

R Non-derivative financial assets

FIFA classifies its non-derivative financial assets into the following categories: financial assets measured at amortised cost, financial assets measured at fair value through profit or loss and financial assets measured at FVOCI.

Financial assets measured at amortised cost are:

- loans and receivables created by FIFA as a result of pursuing its business activity; and
- FIFA's investment in debt securities and deposits.

Regarding these financial assets, FIFA's business model is to hold and collect contractual cash flows for them. The cash flows are comprised solely of principal and interest payments. These financial assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequently, they are measured at amortised cost using the effective interest method less impairment losses.

Financial assets at fair value through profit or loss are certain debt securities and global equities held for trading, essentially in the event of a need for liquidity or positive market changes. Such financial assets are measured at fair value with changes thereto recognised in profit or loss.

Financial assets at FVOCI represent investments in debt securities where the contractual cash flows are solely principal and interest and the objective of FIFA's business model is achieved both by collecting contractual cash flows and selling financial assets. For debt securities at FVOCI, interest income, foreign exchange revaluation, and impairment losses or reversals are recognised in profit or loss and determined in the same manner as for financial assets measured at amortised cost. The remaining fair value changes are recognised in OCI.

Financial assets and liabilities are offset and the net amount is presented in the balance sheet when FIFA has a legally enforceable right to offset the recognised amount and the transactions are intended either to be settled on a net basis or to realise the asset and settle the liability simultaneously.

Regular-way purchases and sales of financial assets are recognised on settlement date, being the date that an asset is delivered to or by FIFA.

S Non-derivative financial liabilities

Non-derivative financial liabilities such as payables are measured at amortised cost, which equals nominal value for short-term payables.

T Impairment

The carrying amounts of FIFA's property and equipment, intangible assets and financial assets measured at amortised cost are reviewed at each balance sheet date to determine whether there is any indicator of impairment. If any such indication exists, the recoverable amount of the non-financial asset or its cash-generating unit, being the greater of its fair value less costs of disposal and its value in use, is estimated. An impairment loss is recognised in profit or loss whenever the carrying amount of an asset or its cash-generating unit exceeds the respective recoverable amount.

For financial assets measured at amortised cost, an impairment allowance is determined using a forward-looking expected credit loss (ECL) approach that is based on the difference between the contractual cash flows due under the contract and all of the cash flows that FIFA expects to receive. The

shortfall is then discounted at an approximation of the asset's original effective interest rate.

For contract assets and trade and other receivables, FIFA has applied a simplified approach and calculated ECLs based on lifetime ECLs. For other debt financial assets (debt securities), the ECL is based on the 12-month ECL, as it is assumed to have a low credit risk. However, when there has been a significant increase in credit risk since origination, the allowance will be based on lifetime ECLs.

Changes in the impairment allowance are recognised in profit or loss and reflected in an allowance account against the respective financial asset measured at amortised cost.

U Employee benefit obligations

The Swiss pension plan is accounted for as a defined benefit plan. The financial impact of this plan on the consolidated financial statements is determined in accordance with the projected unit credit method and applying actuarial assumptions based on best estimates at the balance sheet date.

Actuarial gains and losses on the post-employment obligation, comprising the effects of changes in assumptions and

experience adjustments, as well as the difference between the theoretical and the actual income from plan assets, are recognised in other comprehensive income. Costs relating to the administration of the pension plan are recognised in the statement of comprehensive income.

V Provisions

A provision is recognised when FIFA has a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined

by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time, value of money and, where appropriate, the risks specific to the liability.

W Reserves

Reserves consist of association capital, restricted reserves, translation reserves, fair value reserves of financial assets at FVOCI and cash flow hedge reserves. As FIFA is an association, no dividends are paid.

Based on article 62 of the FIFA Statutes, the revenue and expenditure of FIFA are managed so that they balance out over the financial cycle. FIFA's major duties in the future will be guaranteed through the creation of reserves.

Therefore, the net result for the year is allocated to the reserves. Such reserves are presented as restricted reserves in the balance sheet.

In the event of the dissolution of FIFA, its funds shall not be distributed, but transferred to the supreme court of the country in which the headquarters are situated. The supreme court shall invest them in gilt-edged securities until the re-establishment of the federation.

X Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The consolidated financial statements of FIFA include estimates and assumptions that could influence the financial statements of subsequent financial years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected:

Revenue recognition

As set out in Note E, IFRS 15 – Revenue Recognition from Contracts with Customers requires judgements and estimates. "Judgements" relate to the determination of performance obligations in each of the major revenue streams, having the potential to impact the revenue recognition pattern under the contract as well as to the determination of customer contracts. Furthermore, the allocation of consideration to different performance obligations requires estimation of the stand-alone selling price of each of these. Assumptions are required to determine an appropriate measure of progress when determining how control over promised services transfers to the customer. All of the above have the potential to result in a different revenue recognition pattern.

Competitions & Events expenses

Competitions & Events expenses are the outflow of economic benefits that arise in the ordinary activity of organising an event. Incurred costs related to the FIFA World Cup and other FIFA events are deferred and recognised in profit or loss in the period in which the event takes place. Assumptions are required to determine an appropriate measure of allocation related to the FIFA World Cup and other FIFA events expenses.

All assumptions have the potential to result in a different cost recognition.

Defined benefit plans (pension benefits)

The cost of the defined benefit pension plan and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases, credit rate, mortality rates and future pension increases.

Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date (see also Note 31 – Personnel expenses).

Leases

Leases require judgement in determining the lease term of contracts with renewal options. FIFA specifies the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised. FIFA has options to extend the lease term under some of its real estate leases. It applies judgement in evaluating whether it is reasonably certain to exercise the option to renew, i.e. it considers all relevant factors that create an economic incentive for it to exercise the renewal. After the commencement date, FIFA reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise (or not to exercise) the option to renew. Furthermore, when there is no implicit rate in the lease, FIFA determines the incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest

that FIFA would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. FIFA estimates the IBR using observable inputs (such as market interest rates, depending on the duration and underlying currency of the contract) when available and is required to make certain entity-specific estimates (such as FIFA's credit rating).

Legal matters

FIFA is currently involved in a number of legal disputes arising from its operating activities. In some legal disputes, FIFA is

the defendant and thus these proceedings may – depending on the respective outcome – result in payment or other obligations. Provisions are recorded where a reliable estimate can be made of the probable legal outcome. For provisions for legal matters, reference is made to Note 26.

For ongoing investigations conducted by the Swiss Office of the Attorney General, the US Department of Justice and contingent liabilities relating to other legal matters, reference is made to Note 32.

Notes to the consolidated statement of comprehensive income

1 Revenue from television broadcasting rights

in TUSD	2021	2020
Europe	2,179	0
Asia and North Africa	46,888	0
South and Central America	24,294	0
North America and the Caribbean	38,986	0
Rest of the world	1,810	0
Total revenue from television broadcasting rights by region	114,157	0
Other broadcasting revenue	2,246	1,626
Other FIFA event revenue	6,716	98
Total revenue from television broadcasting rights	123,119	1,724

Television broadcasting rights are granted primarily to TV stations and other broadcasting institutions. These rights are granted to broadcast the television signal for a defined period in a particular territory. **Revenue from television broadcasting rights by region** is recognised when the actual broadcasting of the event in question takes place and is contingent on the number of broadcasting hours. As a consequence, a comparison against previous years is not meaningful. Revenue should be analysed considering the full four-year cycle of FIFA.

Other broadcasting revenue reflects additional revenue for services in order to fulfil FIFA's other broadcasting obligations.

Revenue from broadcasting rights contracts, which include the right to broadcast other FIFA events, but excluding the FIFA World Cup, is presented as **Other FIFA event revenue**.

Such other FIFA events staged in 2021 were the FIFA Club World Cup Qatar 2020, the FIFA Futsal World Cup Lithuania 2021, both of which were postponed from 2020 to 2021 as a result of the COVID-19 pandemic, as well as the FIFA Arab Cup 2021, the FIFA Beach Soccer World Cup Russia 2021 and FIFAe tournaments.

As FIFA was forced to postpone or cancel tournaments that were originally scheduled in 2020 due to COVID-19, the revenue recognised for 2020 is limited to consideration received for prior-year events and other broadcasting revenue.

In 2021, the value of services or goods received for television broadcasting rights (i.e. value-in-kind revenue) amounted to USD 0.2 million (2020: USD 0 million).

2 Revenue from marketing rights

in TUSD	2021	2020
FIFA Partners	93,172	56,723
FIFA World Cup Sponsors	30,078	17,138
FIFA Regional Supporters	5,326	589
FIFA National Supporters	1,059	0
World Cup Partners/Women's Football Partners	1,752	0
Total revenue from marketing rights	131,387	74,450

Marketing rights provide the **FIFA Partners, FIFA World Cup Sponsors, FIFA Regional Supporters** and **World Cup Partners/Women's Football Partners** with access to intellectual property by enabling them to enter into a long-term strategic alliance with FIFA, which also includes a set of predefined rights. These rights are further split into tangible and intangible rights. Revenue for tangible marketing rights is recognised when the event in question is broadcast and is entirely dependent on the number of broadcasting hours. As a consequence, a comparison against the previous year is not meaningful. Revenue should be analysed considering the full four-year cycle of FIFA.

FIFA National Supporters only have the contractual right for one single other FIFA event. Consequently, revenue for these contracts is recognised in the period in which the event takes place.

In 2021, the value of services or goods included in the above-mentioned marketing rights (i.e. value-in-kind revenue) amounted to USD 11.4 million (2020: USD 5.8 million).

Since only a few online events were staged in 2020 due to COVID-19, the marketing revenue recognised in 2020 is limited to the intangible rights portion of the contracts.

3 Revenue from licensing rights

in TUSD	2021	2020
Brand licensing rights	178,573	157,302
Other licensing rights	1,629	1,579
Total revenue from licensing rights	180,202	158,881

Brand licensing rights are related to FIFA marks and brand elements in connection with FIFA World Cup products and other services.

Licensing rights from products and services for other FIFA events in 2021 – the FIFA Club World Cup Qatar 2020, the FIFA Futsal World Cup Lithuania 2021, the FIFA Arab Cup 2021, the FIFA Beach Soccer World Cup Russia 2021 and FIFAe tournaments – are presented as **Other licensing rights**.

The majority of the licensing rights contracts consist of royalty payments with a specified minimum guarantee threshold. FIFA reassesses these contracts after each reporting period,

whether or not the royalty amounts to be received will exceed the contractual minimum guarantee threshold. Where the expected total royalties to be received for significant contracts clearly exceed the minimum threshold, they have been estimated and included in the transaction price.

In 2021, the value of services or goods included in licensing rights (i.e. value-in-kind revenue) amounted to USD 1.3 million (2020: USD 0.5 million).

4 Revenue from hospitality/accommodation rights and ticket sales

in TUSD	2021	2020
Revenue from hospitality/accommodation rights – FIFA World Cup	0	0
Revenue from hospitality/accommodation rights – other FIFA events	0	0
Revenue from ticket sales – FIFA World Cup	0	0
Revenue from ticket sales – other FIFA events	12,172	0
Total revenue from hospitality/accommodation rights and ticket sales	12,172	0

Revenue from ticket sales – other FIFA events for 2021 relates to ticket sales in connection with the FIFA Arab Cup 2021.

Ticket sales are recognised in the year the event takes place.

No revenue from **hospitality/accommodation rights and ticket**

sales was recognised in 2020 as a result of COVID-19 and the related cancellation or postponement of tournaments.

5 Other revenue

in TUSD	2021	2020
FIFA Club World Cup	26,567	0
Olympic Football Tournaments	25,950	0
FIFA Quality Programme	17,386	9,441
Penalties/appeals	3,029	6,029
Income from the sale of film and video rights	3,971	3,524
FIFA Museum	2,539	1,518
Revenue from prior cycles and other	6,179	8,508
Total other revenue	85,621	29,020

Other revenue is recognised in the accounting period in which the services are rendered. In 2021, it mainly comprised revenue generated from the **FIFA Club World Cup**, the contribution received relating to the **Olympic Football Tournaments Tokyo 2020** and the **FIFA Quality Programme**. The latter contains revenue in connection with test programmes for footballs, football turf and goal-line technology.

Revenue from prior cycles and other includes various smaller sources of revenue, such as revenue generated from players' status-related proceedings and revenue from prior cycles.

6 Other income

in TUSD	2021	2020
Other operating income	233,987	2,466
Total other income	233,987	2,466

Other operating income includes host country contributions for the event operational costs of hosting and staging the FIFA Arab Cup 2021, the remission proceeds awarded to FIFA by the United States Department of Justice as well as other sources

of income, such as rent income, termination fees relating to contract cancellations, and a gain on sale of property and equipment.

7 Competitions & Events

in TUSD	2021	2020
FIFA World Cup™	0	0
FIFA Arab Cup 2021™	86,303	0
FIFA Futsal World Cup Lithuania 2021™	15,672	0
FIFAE tournaments 2021	9,998	0
FIFA Beach Soccer World Cup Russia 2021™	5,868	0
FIFA Club World Cup Qatar 2021™	0	0
The Best FIFA Football Awards™ 2021	0	0
Blue Stars/FIFA Youth Cup 2021™	0	0
FIFA Club World Cup Qatar 2020™	21,759	0
Olympic Football Tournaments Tokyo 2020	12,427	0
The Best FIFA Football Awards™ 2020	408	1,642
FIFA eFootball tournaments 2020	-2,121	8,411
FIFA eWorld Cup 2019™	13	19
FIFA Beach Soccer World Cup Paraguay 2019™	0	610
FIFA U-17 World Cup Brazil 2019™	0	256
FIFA Club World Cup Qatar 2019™	0	-44
FIFA U-20 World Cup Poland 2019™	-2	79
The Best FIFA Football Awards™ 2019	-3	92
FIFA Women's World Cup France 2019™	-102	-1,463
FIFA events from previous cycles	-896	-222
Value-in-kind and other	8,964	3,690
Total other FIFA events	158,288	13,070
FIFA Club Protection Programme	22,724	10,194
Personnel expenses	47,885	35,667
Depreciation of property and equipment	5,483	4,454
Total Competitions & Events	234,380	63,385

FIFA World Cup

Preparations for the FIFA World Cup Qatar 2022 are well under way. It will be the first time that the world's biggest football tournament has been held in the Middle East, and the first FIFA World Cup where the stadiums are so close together that fans will easily be able to attend two matches on the same day. With less than a year to go before the competition kicks off, seven out of the eight stadiums were ready for use at the end of 2021.

Expenses incurred for the FIFA World Cup Qatar 2022 up to the end of 2021 have been deferred and will be recognised in profit or loss in 2022, the year in which the event will take place. These expenses have arisen in the process of organising the tournament, and amounted to USD 255.8 million as at the end of 2021. The main costs related to TV production at USD 97.7 million, staffing and office management at USD 72.3 million, financing of the FIFA World Cup Qatar 2022 Local Organising Committee at USD 13.7 million, competition management in the form of qualifying matches at USD 23.4 million, insurance fees at USD 9.2 million and general event-management expenses at USD 39.5 million, which includes marketing and legal costs.

Other FIFA events

Other FIFA events for 2021 include the FIFA Beach Soccer World Cup Russia 2021, FIFAE tournaments and the FIFA Arab Cup 2021, a new competition and one that served as the main test event for the FIFA World Cup in 2022. The event operational costs of hosting and staging the FIFA Arab Cup were mainly offset by host country contributions of USD 77.5 million.

Also included are the FIFA Club World Cup Qatar 2020, the FIFA Futsal World Cup Lithuania 2021 and the Olympic Football Tournaments Tokyo 2020. These events had to be postponed from 2020 to 2021 due to the global pandemic. The expenses for other FIFA events are recognised in the year in which the event takes place, and include the event organising costs, such as promotion, production, prize money, accommodation and operations.

The global pandemic also had an impact on the international match calendar, creating what proved to be insurmountable challenges in terms of hosting the FIFA Club World Cup 2021,

which was postponed until February 2022 and alternative hosts were found in the form of the UAE.

The Best FIFA Football Awards 2021 were also put back to 2022. For those FIFA events that were postponed, expenses incurred up to the end of 2021 have been deferred and will be recognised in profit or loss in the year in which the event takes place.

For the cancelled men's youth tournaments – the FIFA U-20 World Cup Indonesia 2021 and FIFA U-17 World Cup Peru 2021 – the Council decided that the hosting rights for the 2023 editions would be offered to the same countries that were due to host the 2021 editions. As a consequence, accumulated expenses will be applied to the 2023 editions, resulting in their deferral and the recognition of costs in profit or loss in 2023.

In 2021, the **FIFA events from previous cycles** line item mainly benefited from the release of accruals in connection with cost savings relating to the FIFA events staged in previous cycles.

"Value-in-kind and other" relates to expenses for overall operations as well as for value-in-kind costs, which include predetermined services and the delivery of goods to be used in connection with other FIFA events.

FIFA Club Protection Programme

Under the FIFA Club Protection Programme, clubs will be compensated for any injuries due to an accident sustained by their players while on duty with senior men's representative "A" teams for matches on dates listed in the international match calendar for the period between 1 January 2021 and 31 December 2021. FIFA provides compensation up to a maximum amount for losses incurred by the football club during the period that the football player is temporarily totally disabled. Costs for the FIFA Club Protection Programme are costs for FIFA and are recognised in the year they are incurred.

Total incidents reported by clubs under the programme in respect of accidents in 2021 was 65. Expenses in the FIFA Club Protection Programme line item amounted to USD 22.7 million (2020: USD 10.2 million).

8 Development & Education

in TUSD	2021	2020
FIFA Forward project costs member associations	46,840	43,166
FIFA Forward operational costs member associations	211,000	211,000
FIFA Forward confederations	72,000	72,000
FIFA Forward travel and equipment	31,600	21,600
FIFA Forward zonal/regional associations	13,000	13,000
FIFA Forward other football associations	1,200	0
World Football Remission Fund	60,429	0
Other projects	16,160	11,676
Technical development programmes	12,132	10,745
Education	4,844	4,666
FIFA Foundation	4,788	4,768
Refereeing	4,159	3,694
Women's football promotion	3,283	1,317
Audit and financial education	2,936	1,843
Medicine and science	1,220	689
Sustainability, human rights and anti-discrimination	1,153	699
WHO solidarity fund	0	10,000
Total Development & Education programmes	486,744	410,863
FIFA Museum	4,666	3,765
Personnel expenses	41,090	34,319
Depreciation of property and equipment	22,263	21,656
Total Development & Education	554,763	470,603

In 2021, expenses related to the FIFA Forward Programme for the member associations, the zonal/regional associations and confederations, travel and equipment and other football associations totalled USD 375.6 million.

FIFA Forward project costs member associations

Each of the 211 member associations is entitled to receive up to USD 2 million for projects over the 2019-2022 cycle. In 2021, FIFA supported its member associations in development projects dedicated to football infrastructure and competitions as well as advancing women's football. Total costs under this category amounted to USD 46.8 million (2020: USD 43.2 million).

FIFA Forward operational costs member associations

Each member association is entitled to receive up to USD 1 million per year for operational costs under Forward 2.0. The purpose of this operational funding is partly to finance day-to-day activities, administration and general running costs, but also to engage member associations in actively creating and operating domestic men's, women's and youth competitions.

FIFA Forward confederations

The six confederations recognised by FIFA are entitled to receive USD 12 million per year each, making a total annual investment of USD 72 million. These funds support the confederations in their endeavours to promote the interests of football and contribute to global football development.

FIFA Forward travel and equipment

Under the Forward 2.0 regulations, in the 2019-2022 cycle, member associations are entitled to receive up to USD 0.2 million per year for travel and accommodation, and up to USD 0.2 million for equipment. These funds are intended for those member associations that are identified as being in need of the most assistance and whose annual revenues do not exceed USD 4 million, enabling them to organise national team travel and purchase football equipment that might otherwise have been out of their reach. In 2021, 105 member associations fulfilled the criteria for the relevant funding, producing a total of USD 31.6 million in expenses (2020: USD 21.6 million).

FIFA Forward zonal/regional associations

The 13 zonal/regional associations (recognised by the respective confederation) are entitled to receive up to USD 1 million per year to pay for the cost of organising regional youth competitions for girls and boys.

FIFA Forward other football associations

Other football associations benefiting from the FIFA Forward Programme are overseas territories that are not FIFA member associations but members of a confederation recognised by FIFA. In 2021, USD 1.2 million was invested under this initiative (2020: USD 0 million).

World Football Remission Fund

In 2021, the US Department of Justice granted FIFA USD 60.4 million in remission proceeds, representing monies forfeited by defendants to the US government that are returned to victims of their criminal schemes. These funds are administered by the FIFA Foundation and, together with CONMEBOL's and Concacaf's shares of the World Football Remission Fund, amount to a total award of over USD 201 million. Those proceeds will be invested in line with the terms of the fund, with a particular focus on youth and community programmes. FIFA therefore had corresponding development expenses of USD 60.4 million in 2021.

Other projects

FIFA invests in projects that cover the Member Associations Division's daily operational and support activities, which range from governance support to sharing good practices that stimulate knowledge-sharing through policies and regulations designed to promote collaboration. For this purpose, dedicated tools and platforms, such as the FIFA Connect Programme, were set up to provide members with the necessary visibility and control of their football landscape, information-wise. As part of its educational offering, FIFA's Football Executive Programme, run in partnership with the International Centre for Sports Studies (CIES), provides member associations with essential management tools.

The Member Associations Division is supported by FIFA's Regional Development Offices, which are situated in strategic locations around the world to further improve interaction with member associations.

Expenses relating to the Regional Development Offices amounted to USD 1.1 million (2020: USD 0.5 million), the FIFA Connect Programme to USD 1.3 million (2020: USD 2.1 million), and other general expenses (which include programmes from previous years) to USD 13.8 million (2020: USD 9.1 million).

Technical development programmes

As in 2020, technical support provided to member associations principally continued on an online basis due to the restrictions caused by the pandemic. The Technical Subdivision was actively involved in the strategic revision of the international match calendars, feasibility studies on holding more frequent men's, women's and youth World Cups, and holding dedicated consultations with the various stakeholders in the football family.

A global report on talent development was published under FIFA's Talent Development Programme, with 94 member associations receiving their individual country report, of which 45 contained individual recommendations and benchmarks.

The performance analysis team developed a universal FIFA Football Language in order to create a standard in performance analysis worldwide. Specific research was also carried out to assist The International Football Association Board (IFAB) on amending the Laws relating to substitutions and offside.

In coach education, 36 online workshops with 206 coach educators attending from 111 member associations were organised as part of the coach educator pathway. Sixty-eight coach educators from 60 member associations were individually mentored online through 219 mentoring meetings. In addition, a pilot phase was launched in five larger member associations with 102 coach educators to roll out a much wider coach educator pathway at member association level.

The programme for technical leaders saw six types of online workshops (growing professionally, leadership, management and specific technical subjects) being organised with an overall participation rate of approximately 65% of member associations. Ninety technical directors received individual mentoring (compared to 36 in 2020). A new programme was also initiated aimed at developing coach education managers (i.e. those who run coach education in their member association), with 87 member associations taking part in 2021.

An online FIFA Training Centre was launched in November 2021, featuring cutting-edge content in the technical football domain. This content can be accessed by the public as well as by dedicated communities of football technicians in various formats, such as articles, videos and podcasts.

Expenses for educational campaigns and workshops including expenses from the new FIFA Training Centre amounted to USD 3.4 million (2020: USD 1.7 million). Analysis, consultancy and technical service expenses also include the global ecosystem analysis and totalled USD 7.3 million (2020: USD 8.5 million). Other development programme expenses, such as for grassroots and youth development initiatives, amounted to USD 1.4 million (2020: USD 0.5 million).

Education

FIFA provides annual financial support to CIES, which is based in Neuchâtel, Switzerland. With its multidisciplinary approach, CIES provides research, educational and consulting services for the world of sport.

FIFA's contributions to CIES amounted to USD 4.8 million in 2021 (2020: USD 4.7 million). The figure includes the FIFA Master along with several post-graduate programmes worldwide, including scholarships for deserving students.

FIFA Foundation

The FIFA Foundation's activities focus on tackling social issues affecting young people, empowering women and girls to play football and realise their full potential, repairing or reconstructing damaged or destroyed sports infrastructure, supporting education through football and using some of

football's most celebrated icons to reach out to millions worldwide with positive messages for a more inclusive world. Naturally, social responsibility is ingrained in these activities, and to this end, programmes have been set up such as the Foundation Community, Recovery, FIFA Legends, Football for Schools, Campus and Employee Volunteer programmes.

In 2021, the expenses of the FIFA Foundation amounted to USD 4.8 million (2020: USD 4.8 million).

Refereeing

The FIFA Refereeing Subdivision is in charge of implementing the decisions taken by the FIFA Referees Committee relating to global refereeing matters, including all FIFA competitions. In 2021, it also selected, prepared and managed the FIFA referees and refereeing delegations for the respective events of that year, including the Olympic Football Tournaments and FIFA Arab Cup, together with seminars held as part of preparations for Qatar 2022 and Australia & New Zealand 2023. The seminar for the FIFA Futsal World Cup Lithuania 2021 is especially worthy of mention, being the first-ever such event of its type for futsal.

In addition to FIFA competitions, refereeing activities in 2021 focused on improving the performance quality of match officials and instructors (including VARs) for football, futsal and beach soccer in all confederations and member associations via various activities. In 2021, although COVID-19-related restrictions remained very challenging, the FIFA Refereeing Subdivision continued to adapt to the reality of the situation by delivering in-person as well as online referee courses all around the world. By the end of the year, it had conducted some 200 in-person activities as well as 200 virtual courses through the use of innovative online tools such as Referee Education & Development (RED) and RefAssist. Since their implementation in 2020, both tools have allowed the subdivision to provide access to FIFA teaching materials for the entire global refereeing community, greatly benefiting 9,000 users in the process.

Moreover, in line with FIFA's leadership vision, the FIFA Refereeing Subdivision continued to assist member associations in developing their VAR systems. It also manages the FIFA Refereeing International Lists on an annual basis, provides equipment for over 3,500 FIFA referees every year, develops teaching materials for referees worldwide, and reviews and approves the appointments for all FIFA World Cup qualifiers.

Refereeing project expenses for FIFA World Cups amounted to USD 1.1 million in 2021 (2020: USD 0.5 million). General development and equipment expenses, which mainly refer to event-related preparation work, equipment and implementation costs such as for the VAR system, totalled USD 3.1 million (2020: USD 3.2 million).

Women's football promotion

Following the launch in 2020 of women's football development programmes aiming to strengthen the foundations of the game and build capacities in FIFA's 211 member associations,

many development initiatives have been launched, with activities including those of member associations setting up dedicated women's football strategies, new grassroots programmes and girls' leagues in multiple age categories.

Capacity-building for administrators was also delivered on a national basis, allowing member associations to strengthen their existing structures in the women's game. Coaches benefited from targeted scholarships to obtain coaching licences, thus allowing growth and access to the game for female coaches.

Finally, FIFA teamed up with the confederations on professionalisation initiatives to benefit structures across its member associations as well as all stakeholders. The initiatives included club licensing, the FIFA Benchmarking Report for Women's Football and the ongoing work with the Professional Women's Football Task Force.

In 2021, support services for stakeholders in women's football promotion amounted to USD 3.3 million (2020: USD 1.3 million).

Audit and financial education

FIFA appoints globally recognised audit and assurance firms, which perform independent reviews on a member association's processes and compliance with regulations. Every year, a central audit review is conducted for each member association that has received funds under the Forward Programme. In addition, FIFA provides assistance in basic financial and auditing tasks, such as appraisal activities, to support FIFA's member associations in identifying areas that require improvement.

In 2021, expenses for audit and financial education amounted to USD 2.9 million (2020: USD 1.8 million).

Medicine and science

FIFA strives to provide top-level medical services at its tournaments to protect the health of players and match officials. Leveraging the knowledge and experience of carefully selected international experts, the FIFA Medical Subdivision is responsible for the training and supervision of medical services providers involved on the field of play to provide the best possible environment for players in terms of their medical care. FIFA also advises its stakeholders on the health and medical care of everyone involved in football globally, overseeing scientific projects and initiatives that promote physical and mental health through football. These measures serve to build FIFA's medical legacy and to improve player health at all levels. Leading by example through its anti-doping tests and educational measures, FIFA seeks to safeguard players' health and ensure that football can be played on a level playing field by everyone, thereby upholding and preserving the game's ethics.

In 2021, FIFA's expenses in the anti-doping sector amounted to USD 0.5 million (2020: USD 0.4 million), which included tests, controls and related educational activities. The remaining

expenses related to medical testing, medical conferences and football medicine courses, which also includes the free online FIFA Diploma in Football Medicine course, and amounted to USD 0.7 million (2020: USD 0.3 million).

Sustainability, human rights and anti-discrimination

Throughout 2021, FIFA continued to strengthen its human rights-related efforts in line with its Human Rights Policy and the UN Guiding Principles on Business and Human Rights. In relation to the FIFA World Cup Qatar 2022, this included the expansion of labour rights monitoring systems to additional sectors involved in event delivery, such as hotels, security and transport, and implementing programmes to ensure an inclusive and accessible tournament environment. FIFA also collaborated with the national human rights institutions of Australia and New Zealand on an assessment of the FIFA Women's World Cup 2023 and integrated human rights, safeguarding and child protection requirements into the host city selection process for the FIFA World Cup 2026. Supported by the World Health Organization, FIFA launched the #ReachOut mental health awareness campaign with FIFA Legends, who use their status and the power of football to help raise awareness about this pressing social issue.

In its efforts to protect the environment and climate, FIFA continued to develop its obligations in line with its renewed pledge to the UN Sports for Climate Action Framework to reduce its GHG emissions by 50% by 2030 and become net zero by 2040.

FIFA's commitment to promoting safe sport and raising safeguarding standards in football was further strengthened by the FIFA Guardians programme, which helps member associations to introduce stronger safeguarding measures in football to ensure the safety and well-being of everyone across the game, especially children.

In January 2021, the FIFA Guardians Safeguarding in Sport Diploma was launched together with the Open University and is designed to further raise safeguarding standards across football and professionalise the role of safeguarding officers.

Expenses for sustainability and human rights activities amounted to USD 0.4 million (2020: USD 0.2 million). Anti-discrimination activities resulted in expenses of USD 0.3 million (2020: USD 0.2 million), while activities relating to safeguarding and child protection totalled 0.5 million (2020: USD 0.3 million).

WHO solidarity fund

In 2020, FIFA joined forces with the World Health Organization (WHO) in the fight against the COVID-19 pandemic by pledging USD 10 million to the WHO's COVID-19 Solidarity

Response Fund. Donations support the WHO's work to track and understand the spread of the virus, to ensure that patients receive the necessary care and frontline workers obtain essential supplies and information, and to accelerate the research and development of a vaccine and treatments for all who need them.

FIFA Museum

Having temporarily closed due to the COVID-19 pandemic, the museum welcomed on-site visitors again in March 2021 and continued to invest in developing digital concepts, with Origins of Football, the museum's first virtual exhibition, premiering in December. In addition, intensive work was carried out on developing lively cultural and educational programmes, which drew numerous visitors to the museum. At the second International FIFA Museum Conference, representatives of 63 FIFA member associations were welcomed to discuss the safeguarding of football heritage and culture globally. At the end of the year, the FIFA World Football Museum was rebranded as FIFA Museum, while work on reconstructing parts of the permanent exhibition was started to further improve the visitor experience.

In 2021, the FIFA Museum's operational costs as stated in the line item amounted to USD 4.7 million (2020: USD 3.8 million).

Personnel expenses

FIFA successfully put into place a hybrid work model combining in-office and remote work. Its purpose is to create the ideal balance between creativity, collaboration and efficiency, but also to improve flexibility for FIFA's employees. All in all, the changes will help to further strengthen the relationship with FIFA's stakeholders and member associations. The necessary technology and systems are in place to ensure that FIFA's employees can work remotely while maintaining their productivity and support activities at a high level.

Personnel expenses increased in 2021, amounting to USD 41.1 million (2020: USD 34.3 million). For further details, please refer to Note 31 – Personnel expenses.

Depreciation of property and equipment

Depreciation expenses for operational buildings, offices and other equipment as well as right-of-use assets remained stable at USD 22.3 million (2020: USD 21.7 million). FIFA did not identify any indicators for impairment in 2021.

9 Football Governance

in TUSD	2021	2020
Football Governance bodies and third-party services	23,834	10,205
Personnel expenses	18,295	17,983
Depreciation of property and equipment	1,748	2,088
Total Football Governance	43,877	30,276

Football Governance consists of all expenditure in relation to FIFA's statutory objective to govern association football and related matters. It includes **Football Governance bodies and third parties**, which act as regulators of football, defining and protecting the Laws of the Game. Consequently, it does not include any governance relating to FIFA itself, which is presented under FIFA Governance & Administration (see Note 10).

The Appeal, Disciplinary and Ethics Committees are FIFA's judicial bodies and also three of FIFA's four independent committees. Together with the decision-making chambers of the Football Tribunal – the Players' Status Chamber (PSC) and the Dispute Resolution Chamber (DRC) – they represent FIFA's Football Governance bodies.

The judicial bodies apply the criteria and rules as defined by the FIFA Governance Regulations and are elected by the Congress for four-year terms. In 2021, their activities resulted in expenses of USD 2.4 million (2020: USD 1.9 million). The decision-making bodies deal with various contractual and regulatory disputes between football stakeholders. The PSC monitors compliance with the Regulations on the Status and Transfer of Players and determines the status of players for various FIFA competitions. For its part, the DRC provides arbitration services on the basis of the equal representation of players and clubs. Their combined expenses totalled USD 1.3 million (2020: USD 1.1 million).

FIFA Clearing House-related expenses amounted to USD 2.8 million (2020: USD 2.1 million).

FIFA's agreement with Sportradar Integrity Services provides a full suite of monitoring, education and intelligence services, including its Fraud Detection System, to identify and prevent match manipulation. Its expenses amounted to USD 2.7 million in 2021 (2020: USD 2.1 million).

The Transfer Matching System is an online system that makes international transfers of players between clubs quicker, smoother and more transparent. In 2021, its expenses amounted to USD 0.2 million (2020: USD 0.2 million). In 2020, FIFA and world players' union FIFPRO launched the FIFA Fund for Football Players, which aims to provide financial support to players who have not been paid by their clubs. Its expenses in 2021 amounted to USD 12 million.

The remaining expenses pertain to The IFAB and totalled USD 1.5 million (2020: USD 2.3 million), and general professional football services amounting to USD 0.9 million (2020: USD 0.5 million).

Personnel expenses in Football Governance mainly relate to the FIFA legal and compliance activities, giving advice to the various FIFA divisions and to all internal bodies and committees and is also responsible for the whole of FIFA's legal portfolio in cases heard before the Court of Arbitration for Sport or ordinary courts. For further details, please refer to Note 31 – Personnel expenses.

10 FIFA Governance & Administration

in TUSD	2021	2020
Communications	26,101	16,108
Information technology	25,423	24,876
Legal costs	23,947	11,580
Buildings and maintenance	7,116	5,530
Annual FIFA Congress and committees	3,446	4,342
Expected credit losses of receivables and contract assets	-185	210
Other	19,731	9,049
Personnel expenses	80,771	89,972
Depreciation of property and equipment	5,617	7,234
Total FIFA Governance & Administration	191,967	168,901

FIFA Governance & Administration comprises all costs related to the governance and administration of FIFA.

FIFA recognises that as the capabilities of digital technologies evolve, customers expect higher standards of performance and **communication**. In order to keep up with developments in new communication innovations and technology-enabled interactions, FIFA continued its investment in ICT consultancy and external support services to strengthen its provision of state-of-the-art customer experience solutions. In 2021, expenses for the development and deployment of ICT technologies amounted to USD 6.6 million (2020: USD 8.5 million), media and digital media to USD 6.8 million (2020: USD 2.5 million), and producing and sharing editorial content to USD 5.9 million (2020: USD 1.6 million). Remaining expenses comprising communication services, public affairs and strategic planning totalled USD 4.4 million (2020: USD 1.8 million). The division continued to support its esports and gaming activities to the tune of USD 2.4 million in 2021 (2020: USD 1.7 million).

Information technology includes the development and use of computing technology, data and products, which are constantly enhanced and updated at FIFA to make business operations, events and administration more efficient. Examples include systems such as the FIFA's enterprise resource planning tool to manage day-to-day business activities, the Integrated Football and Event System and FIFA event platform to manage event administration and event planning, and identity and access management tools to control user access within FIFA. To support the selection process of new technologies and keep up to date on all the latest technology trends, FIFA sources additional expertise externally. In total, the implementation and use of such technologies and products alongside its consultancy activities generated expenses of USD 15.8 million in 2021 (2020: USD 13.9 million).

FIFA also constantly invests in its infrastructure and operations, which includes the foundational elements of technology and information management, such as computers, servers, data and cloud-based services. In 2021, such expenses amounted to USD 5 million (2020: USD 7.2 million).

In order to secure FIFA's digital assets, investments of USD 4.6 million (2020: USD 3.8 million) were made in information security, mainly in relation to the protection and processing of information.

Legal costs cover various legal matters with respect to disputes and consultations in relation to the core business of FIFA as well as legal and governance costs related to investigations. For further details, please refer to Note 26 – Provisions and Note 32 – Contingent liabilities.

The **Buildings and maintenance** line item contains the servicing and renovation costs of all of FIFA's properties and offices. Having implemented a new hybrid work model in 2021, FIFA

took a fresh look at its space requirements and considered how to create working conditions that were best suited to collaboration and its corporate culture. As a result, the organisation decided to redesign its working space to support the new hybrid model while increasing its office efficiency. In this regard, FIFA was able to divest itself of a significant amount of rented office space.

Ever mindful of the official advice regarding the COVID-19 pandemic, FIFA added various hygiene and safety measures to its standing practices in all locations.

The expenses consist of maintenance work for the Home of FIFA amounting to USD 3 million (2020: USD 2.6 million) and to USD 2.8 million (2020: USD 2 million) for the other properties. General servicing costs include those relating to corporate security, logistics and hospitality and amounted to USD 1.3 million (2020: USD 0.9 million).

As in 2020, the FIFA Congress was held as an online event in 2021 due to the ongoing health crisis, using a virtual platform to address football delegates all over the world. Consequently, no travel and accommodation arrangements were needed for the committee members and official delegates of the 211 member associations, the six confederations or the other Congress guests. The costs of organising the annual FIFA Congress amounted to USD 0.7 million (2020: USD 1.1 million), whereas related travel and accommodation expenses only amounted to USD 0.1 million (2020: USD 0.4 million). Other costs contained in the **Annual FIFA Congress and committees** line item related to the meetings of the standing committees, and amounted to USD 2.6 million (2020: USD 2.8 million).

Expected credit losses of receivables and contract assets amounted to USD -0.2 million (2020: USD 0.2 million) and represent an overall reversal of impairments of overdue trade receivables from contracts with customers.

The **Other** line item includes general expenses relating to FIFA Governance & Administration. As in the previous year, ongoing travel restrictions and disruptions caused by the pandemic influenced spending: however, it was possible to resume several activities in 2021, resulting in an overall increase in expenses. In detail, costs for travel and accommodation, public relations, advertising and entertainment along with general IT support expenses amounted to USD 6.4 million (2020: USD 0.1 million), consultancy, audit and translation costs totalled USD 8.6 million (2020: USD 3.5 million), while insurance and other office administration activities amounted to USD 4.7 million (2020: USD 5.4 million).

Personnel expenses in FIFA Governance & Administration refer to administration activities of FIFA and include the secondary business functions such as people management, technology development, maintenance and security operations. In 2021, personnel expenses amounted to USD 80.8 million (2020: USD 90 million).

11 Marketing & TV Broadcasting

in TUSD	2021	2020
Marketing rights	9,256	9,827
Broadcasting and media rights	8,685	4,777
Licensing rights	3,129	2,934
Sales commission and other	4,257	688
Personnel expenses	25,064	20,831
Depreciation of property and equipment	1,993	1,871
Total Marketing & TV Broadcasting	52,384	40,928

The Marketing & TV Broadcasting expenses reflect the costs incurred by the FIFA Commercial Division for the commercialisation of FIFA's marketing and broadcasting rights. In this respect, FIFA ensures and provides correct oversight, assistance and promotional activities for rights which have been transferred to Commercial Affiliates.

FIFA's marketing costs are reflected in the **Marketing rights** line item and include expenses for digital marketing, brand marketing and management, marketing research and marketing administration. In addition, FIFA maintains a mobile ticketing solution to continuously improve its customer service experience. Its maintenance and management expenses are also included here.

Broadcasting and media rights expenses include broadcaster services and FIFA films and products, which also include any forms of information that are broadcast or streamed digitally.

Licensing rights expenses are essentially produced by the FIFA Quality Programme, which operates a licensing scheme with internationally recognised quality standards for products, technologies and pitch surfaces.

Sales commission and other mainly relates to agents' fees for the 2019-2022 cycle. The costs have been capitalised so that amortisation in the following years matches the IFRS 15 revenue recognition pattern of the underlying FIFA revenue contracts (see Note 18 – Contract assets).

12 COVID-19 Relief Plan – grants (stage 3)

in TUSD	2021	2020
COVID-19 Relief Plan – solidarity grants	22,000	186,000
COVID-19 Relief Plan – women's football grants	22,500	72,500
COVID-19 Relief Plan – confederation grants	0	12,000
Total COVID-19 Relief Plan – grants (stage 3)	44,500	270,500

Approved by the FIFA Council on 25 June 2020, FIFA's groundbreaking COVID-19 Relief Plan made USD 1.5 billion available to support all 211 member associations and the six confederations to help alleviate the financial impact of the COVID-19 pandemic. It consists of three stages: 1 and 2 are linked to the existing FIFA Forward Programme, and stage 3 provides for further financial support via a system of grants and loans that enable member associations and confederations to use the available funds as they see fit and thus help safeguard football in their region from the adverse economic effects of COVID-19.

Further details on the funds released under the COVID-19 Relief Plan stages 1-3 are contained in Note 24 – Accrued expenses and deferred income, Note 22 – Financial assets and in the Annexe to this report.

Details of the COVID-19 Relief Plan grants (stage 3) are as follows (see also the Annexe):

COVID-19 Relief Plan – solidarity grants relates to a universal solidarity grant of USD 1 million that has been made available to each of the 211 member associations at a total of USD 211 million. In 2021, a total of USD 22 million in grants was recognised (2020: USD 186 million).

In order to protect women's football and to ensure its healthy resumption, dedicated funds were also made available under **COVID-19 Relief Plan – women's football grants**, with USD 0.5 million being paid to each member association. The total amount available is USD 105.5 million, of which USD 22.5 million was expensed for 2021 (2020: USD 72.5 million).

COVID-19 Relief Plan – confederation grants concerns a basic solidarity fund of USD 2 million to each of the six

confederations at a total of USD 12 million, all of which was expensed in 2020.

13 Financial income and financial costs, net

in TUSD	2021	2020
Income from cash and cash equivalents, deposits and debt securities	29,669	36,242
Foreign currency gains, net	0	120,678
Gains from financial instruments at fair value through profit or loss, net	41,933	0
Gains on sale of debt securities at amortised cost, net	13,594	0
Other financial income	74	0
Total financial income	85,270	156,920
Interest expenses on lease liabilities	4,701	4,734
Expenses from debt securities	16,889	5,619
Foreign currency losses, net	13,337	0
Losses from financial instruments at fair value through profit or loss, net	0	48,994
Losses from debt securities at fair value through OCI, net	786	0
Other financial expenses	4,795	2,044
Total financial costs	40,508	61,391
Total financial income and costs, net*	44,762	95,529

* Please note that certain prior-year amounts within financial income and costs have been reclassified for consistency with the current year presentation, in order to provide a more meaningful disclosure. The result of the reclassification was a netting of gains and losses from financial instruments at fair value through profit or loss as well as a netting of foreign currency gains and losses. These reclassifications had no impact on the net result for the year.

The overriding long-term objective of FIFA's investment policy is the preservation of the real value of its financial assets. FIFA continued to focus on maintaining a strong and reliable portfolio, which is why only counterparties with good or very good credit ratings were chosen.

Income from cash and cash equivalents, deposits and debt securities represents interest income on cash and financial assets measured at amortised cost and measured at FVOCI.

Net gains from financial instruments at fair value through profit or loss primarily arise from derivatives that are not accounted for hedging purposes.

In 2021, FIFA made a one-time sale of some debt securities measured at amortised cost. The securities sold had a fair value of USD 296.6 million at the time of the sale and FIFA realised a gain of USD 13.6 million, which is disclosed in the item **Net gains on sale of debt securities at amortised cost**.

For the **interest expenses on lease liabilities**, please refer to Note 27 – Leases.

Expenses from debt securities include interest expenses on debt securities that are measured at amortised cost and debt securities measured at FVOCI.

Net foreign currency losses mainly result from the valuation of net assets denominated in foreign currencies such as CHF and EUR.

14 Taxes and duties

in TUSD	2021	2020
Taxes and duties	1,591	471
Total taxes and duties	1,591	471

Pursuant to the Swiss taxation rules, the statutory financial statements are the basis for taxation. In FIFA's statutory financial statements, the character of a non-profit organisation, the obligation to spend the net result, reserves and funds on the development of football, the four-year accounting cycle, and the financial risks inherent to FIFA's core event – the FIFA World Cup – are all duly considered. FIFA's restricted reserves are reviewed on a regular basis to assess whether they are commercially justified as per the applicable

tax laws. The final assessment with the tax authority will happen after the completion of the four-year cycle and is based on the final assessment of the required funds and reserves. The normal tax rate for associations applies. FIFA's subsidiaries are taxed based on the applicable local tax laws.

This position includes all non-recoverable taxes and duties borne by FIFA or its subsidiaries.

Notes to the consolidated balance sheet

15 Cash and cash equivalents

in TUSD	31 Dec 2021	31 Dec 2020
Cash on hand, post and bank accounts	242,006	216,305
Short-term deposits with maturities of up to 3 months	590,083	938,886
Total cash and cash equivalents	832,089	1,155,191

Restricted cash and cash equivalents amounted to USD 14.6 million in 2021 (2020: USD 23.6 million). These

balances are not immediately available for general use by FIFA.

16 Receivables

in TUSD	31 Dec 2021	31 Dec 2020
Receivables from the sale of rights		
Due from third parties	363,891	393,855
Provision for bad debts	-7,260	-16,505
Total receivables from the sale of rights	356,631	377,350
Other receivables		
Due from member associations and confederations	17,295	14,612
Due from related parties	3	20
Due from third parties	25,133	25,498
Provision for bad debts	-77	-77
Total other receivables	42,354	40,053
Total receivables, net	398,985	417,403

The majority of the open receivables from the sale of rights relate to contractual payments from broadcasters and sponsors. FIFA receives payments from customers based on a

billing schedule, as established in the contracts with customers. Account receivables are unconditional, as the instalments are non-cancellable and non-refundable once received.

Provisions for bad debts

in TUSD	2021	2020
Balance as at 1 January	16,581	16,147
Use/release	-9,411	-338
Additions	186	759
Foreign exchange effect	-19	13
Balance as at 31 December	7,337	16,581

Additions to bad debt provisions are related to an impairment of overdue trade receivables from contracts with customers.

Ageing analysis of receivables

in TUSD	31 Dec 2021	31 Dec 2020
Not due	365,779	238,447
Overdue – less than 30 days	17,412	22,752
Overdue – less than 60 days	977	127
Overdue – more than 60 days	22,154	172,658
Total receivables	406,322	433,984

17 Prepaid expenses and accrued income

in TUSD	31 Dec 2021	31 Dec 2020
Prepaid expenses	282,213	21,194
Accrued income	70,364	15,109
Total current prepaid expenses and accrued income	352,577	36,303
Prepaid expenses	21,541	126,687
Total non-current prepaid expenses	21,541	126,687

Prepaid expenses mainly relate to deferred costs in connection with the FIFA World Cup and other FIFA events. Prepaid expenses for the FIFA World Cup Qatar 2022 are shown in 2021

under current prepaid expenses, whereas in 2020, they were disclosed under non-current prepaid expenses.

18 Contract assets

in TUSD	31 Dec 2021	31 Dec 2020
Contract assets	69,113	100,627
Contract acquisition costs	19,610	11,862
Total contract assets	88,723	112,489

Contract assets relate to FIFA's past performance under a contract for which the customer has not yet paid consideration or before payment is due. They are transferred to receivables when the right to receive payment becomes unconditional. Contract assets are regularly reviewed for impairment indicators.

Significant changes in contract asset balances during the period are as follows:

in TUSD	2021	2020
Contract assets as at 1 January	100,627	70,264
Transfers from contract assets recognised at the beginning of the period to receivables	–100,627	–58,218
Increase as a result of changes in the measure of progress	68,977	88,701
Impairment (loss)/release	136	–120
Contract assets as at 31 December	69,113	100,627
Of which current	69,113	100,627
Of which non-current	0	0

in TUSD	2021	2020
Contract acquisition costs as at 1 January	11,862	4,638
Costs of obtaining contracts during the year	10,577	7,385
Amortisation recognised as cost of providing services during the year	-2,829	-161
Contract cost assets as at 31 December	19,610	11,862

FIFA has recognised contract acquisition costs arising from the capitalisation of incremental agency fees. These costs have been incurred in order to obtain certain Asian television broadcasting rights and contracts with FIFA World Cup Sponsors.

The contract acquisition costs are amortised in line with the pattern of when services are actually provided to the customers.

in TUSD	2021	2020
Aggregate amount of the transaction price allocated to long-term contracts for the 2019–2022 cycle that are partially or fully unsatisfied as at 31 December	4,166,385	3,994,761
Of which		
– Television broadcasting rights	2,801,965	2,699,723
– Marketing rights	1,148,476	1,039,336
– Licensing rights	40,944	43,202
– Hospitality rights and ticket sales	160,000	160,000
– Other revenue	15,000	52,500

The above table includes revenue expected to be recognised in FIFA's current four-year business cycle ending with the FIFA World Cup in 2022 and is related to performance obligations that are unsatisfied during the reporting period. Revenue from unsatisfied performance obligations at 31 December

2021, which is expected to be recognised in the cycles ending in 2026 and 2030, amounted to USD 3,641 million (as at 31 December 2020: USD 4,194 million). Contracted revenue will be recognised in line with the transfer of control over services as described in Note E.

19 Inventories

in TUSD	31 Dec 2021	31 Dec 2020
Held for distribution	4,336	4,450
Total inventories	4,336	4,450

Inventories as at 31 December 2021 related to footballs purchased and stored in connection with the Football for Schools Programme and held for distribution to participating primary schools via the member associations. Under the

Football for Schools Programme, FIFA has committed to provide football equipment to schools with the goal of making football more accessible to boys and girls around the world.

20 Property and equipment

in TUSD	Operational buildings	Assets under construction	Land	Office and other equipment	Right-of-use assets	Total
Cost						
Balance as at 1 January 2020	412,010	777	15,124	44,264	124,794	596,969
Additions	868	0	0	3,789	1,509	6,166
Reclassifications	0	-509	0	23	0	-486
Foreign exchange effects	17,860	0	0	1,015	10,955	29,830
Disposals	0	0	0	0	0	0
Balance as at 31 December 2020	430,738	268	15,124	49,091	137,258	632,479
Additions	226	3,072	0	804	4,822	8,924
Reclassifications	219	-1,499	0	1,280	0	0
Foreign exchange effects	-5,205	0	0	-298	-3,191	-8,694
Disposals	-14,435	-269	-848	0	0	-15,552
Balance as at 31 December 2021	411,543	1,572	14,276	50,877	138,889	617,157
Accumulated depreciation						
Balance as at 1 January 2020	226,490	0	0	30,876	6,483	263,849
Depreciation	24,225	0	0	3,638	6,602	34,465
Foreign exchange effects	7,931	0	0	579	723	9,233
Balance as at 31 December 2020	258,646	0	0	35,093	13,808	307,547
Depreciation	23,584	0	0	3,565	8,698	35,847
Foreign exchange effects	-2,403	0	0	-175	-239	-2,817
Disposals	-12,644	0	0	0	0	-12,644
Balance as at 31 December 2021	267,183	0	0	38,483	22,267	327,933
Net carrying amount						
As at 31 December 2020	172,092	268	15,124	13,998	123,450	324,932
As at 31 December 2021	144,360	1,572	14,276	12,394	116,622	289,224

The category "Operational buildings" refers to the Home of FIFA, the FIFA Museum and two other buildings in Zurich.

The FIFA Museum opened in February 2016, primarily with the objective of brand-building and education.

FIFA's management has assessed that the museum should not be considered a separate cash-generating unit (CGU) for the purposes of impairment testing. Residential apartments have been identified as a separate CGU.

In 2021, FIFA evaluated key assumptions used for any indicator which requires an impairment test to be performed. Based on this analysis, FIFA did not identify any indicators for impairment and therefore did not recognise any impairment for property and equipment in 2021.

21 Intangible assets

in TUSD	Total
Cost	
Balance as at 1 January 2020	8,831
Additions	575
Reclassifications	486
Balance as at 31 December 2020	9,892
Additions	18,440
Reclassifications	0
Balance as at 31 December 2021	28,332
Accumulated depreciation	
Balance as at 1 January 2020	4,228
Amortisation	2,838
Reclassifications	0
Balance as at 31 December 2020	7,067
Amortisation	1,258
Reclassifications	0
Balance as at 31 December 2021	8,325
Net carrying amount	
As at 31 December 2020	2,826
As at 31 December 2021	20,007

FIFA launched its enterprise resource planning (ERP) system in 2018, with total acquisition costs of USD 5.4 million. In 2021, costs of USD 18.1 million were capitalised in connection with a created platform, representing intangible assets under development.

Together with other related software totalling USD 4.8 million, intangible assets at cost amounted to USD 28.3 million as at 31 December 2021.

The total amortisation of intangible assets amounted to USD 1.3 million (2020: USD 1.8 million). IT and communication systems are depreciated on a straight-line basis over the estimated useful life of three to five years.

22 Financial assets

in TUSD	31 Dec 2021	31 Dec 2020
Debt securities	1,219,394	1,006,647
Deposits	310,775	159,277
Equity investment funds	106,950	34,377
Loans to third parties	513,681	376,032
Loans to member associations and confederations	7,642	1,000
Current financial assets	2,158,442	1,577,333
Debt securities	1,172,679	690,583
Deposits	0	28,018
Equity investment funds	0	1,458
Loans to member associations and confederations	106,681	41,821
Non-current financial assets	1,279,360	761,880
Total financial assets	3,437,802	2,339,213

FIFA's financial assets are invested in short-term and long-term bonds, equity securities, loans and deposits. Loans to third parties are granted mainly to Swiss public authorities.

Under stage 3 of the COVID-19 Relief Plan, loans are granted to member associations and confederations. Member

associations are able to apply for interest-free loans of up to 35% of their audited annual revenues, with a minimum loan of USD 0.5 million and a maximum loan of USD 5 million being available. These loans are initially recognised at fair value, i.e. the current value of the expected future cash flows discounted at a market-related interest rate.

23 Payables

in TUSD	31 Dec 2021	31 Dec 2020
Due to member associations and confederations	49,071	9,370
Due to related parties	0	0
Due to third parties	51,366	53,298
Total payables	100,437	62,668

24 Accrued expenses and deferred income

in TUSD	31 Dec 2021	31 Dec 2020
FIFA World Cup and other FIFA events	72,819	20,188
Development and relief programmes	501,607	503,511
Other accrued expenses	54,369	49,473
Deferred income	30,717	0
Total current accrued expenses and deferred income	659,512	573,172
Development and relief programmes	22,000	47,177
Deferred income	856	0
Total non-current accrued expenses and deferred income	22,856	47,177

The Development and relief programmes line item includes accruals relating to the FIFA Forward programmes, the COVID-19 Relief Plan, the Football for Schools Programme, legacy funds, the FIFA Foundation and previous development

programmes. Deferred income relates mainly to host country contributions received in connection with staging the FIFA World Cup Qatar 2022.

25 Contract liabilities

in TUSD	2021	2020
Contract liabilities as at 1 January	1,445,572	686,938
Revenue recognised that was included in the contract liability balance at the beginning of the period	-222,631	-73,862
Increases due to payments made or payments due, excluding amounts received as revenue during the period	1,403,092	832,496
Contract liabilities as at 31 December	2,626,033	1,445,572
Of which current	2,511,451	229,210
Of which non-current	114,582	1,216,362

Contract liabilities are recognised if FIFA has received consideration or the amount is due in advance of FIFA's performance under a contract. They are recognised as revenue

when FIFA satisfies its contractually agreed performance obligations to the customer.

26 Provisions

in TUSD	2021	2020
Balance as at 1 January	185,768	217,256
Provisions made during the year	4,001	16
Provisions released during the year	-8,325	-781
Provisions used during the year	-546	-319
Reclassifications from accrued expenses	0	4,119
Exchange differences	-8,213	-34,523
Balance as at 31 December	172,685	185,768

The provisions cover primarily various legal matters with respect to disputes concerning FIFA's core business. No detailed information can be provided at this point since legal disputes and their corresponding timing of settlement are sensitive matters. The mere fact that a provision for certain matters has been set up might be misinterpreted and thus prejudice

FIFA's position in such proceedings. In accordance with acknowledged rules, provisions are recognised if and when an obligation has arisen from a past event, it is probable that FIFA will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

27 Leases

FIFA is a lessee and has contracts for various buildings, offices and other equipment as well as land that are accounted for by recognising a right-of-use asset and a lease liability. Set out below are the carrying amounts of FIFA's right-of-use assets

and lease liabilities as well as their movements during the period. For the carrying amounts of FIFA's right-of-use assets, please also refer to Note 20 – Property and equipment.

in TUSD	Leased operational buildings	Leased land	Leased offices and other equipment	Total right-of-use assets	Total lease liabilities
Balance as at 1 January 2021	120,648	2,506	296	123,450	198,116
Additions	4,822	0	0	4,822	4,822
Depreciation expense	-8,448	-71	-179	-8,698	
Interest expenses					4,701
Payments					-14,379
Foreign exchange effects	-2,952	0	0	-2,952	-5,908
Balance as at 31 December 2021	114,070	2,435	117	116,622	187,352
Of which current	0	0	0	0	8,938
Of which non-current	114,070	2,435	117	116,622	178,414

in TUSD	Leased operational buildings	Leased land	Leased offices and other equipment	Total right-of-use assets	Total lease liabilities
Balance as at 1 January 2020	115,453	2,577	281	118,311	187,151
Additions	1,292	0	217	1,509	1,509
Depreciation expense	-6,336	-71	-195	-6,602	
Interest expenses					4,734
Payments					-12,218
Foreign exchange effects	10,239	0	-7	10,232	16,940
Balance as at 31 December 2020	120,648	2,506	296	123,450	198,116
Of which current	0	0	0	0	8,998
Of which non-current	120,648	2,506	296	123,450	189,118

Set out below is the maturity analysis of contractual undiscounted cash flows as at 31 December:

in TUSD	31 Dec 2021	31 Dec 2020
Maturity less than 1 year	13,784	13,861
Maturity 1–5 years	43,067	44,537
Maturity more than 5 years	188,347	203,466
Balance as at 31 December	245,198	261,864

FIFA recognised lease expenses from short-term leases of USD 0.3 million (2020: USD 0.3 million) for the year ended

31 December 2021. There are no leases to which FIFA is committed that have not yet commenced.

28 Reserves

Association capital

The association capital is CHF 5 million.

Restricted reserves

Pursuant to article 62 of the FIFA Statutes, FIFA has to balance out revenue and expenditure over the financial period and build up sufficient reserves to guarantee the fulfilment of its major duties.

The purpose of the reserves is to protect FIFA against risks and unforeseen events, in particular in relation to the FIFA World Cup. The financial dependency of FIFA on the FIFA World Cup, which takes place only every four years, needs to be considered, since the FIFA World Cup is FIFA's main revenue source. The restricted reserves cover, in particular, future non-profit activities, such as development programmes and other FIFA events.

The use of the reserves is restricted to FIFA's statutory duties such as the organisation of international competitions – in particular the FIFA World Cup – and the implementation of football-related development programmes.

Restricted reserves include remeasurement gains and losses on the net post-employment benefit obligation.

Translation reserves

The translation reserves comprise all foreign currency differences arising from the translation of the financial statements of foreign operations.

Cash flow hedge reserves

The effective portion of the gain or loss on the hedging instrument is recognised in other comprehensive income in the cash flow hedge reserve.

Fair value reserves of financial assets at FVOCI

FIFA has certain debt investments measured at FVOCI for which changes in fair value are accumulated in these separate reserves. The accumulated changes in fair value are transferred to profit or loss when the investment is derecognised or impaired.

Capital management

FIFA was established in the legal form of an association in accordance with articles 60ff. of the Swiss Civil Code. Pursuant to article 2 of its Statutes, FIFA's objective is to improve the game of football constantly and promote it globally, particularly through youth and development programmes. FIFA is a non-profit organisation and is obliged to spend its results, reserves and funds for this purpose. As FIFA is an association, no dividends are paid.

In the event of the dissolution of FIFA, its funds shall not be distributed, but transferred to the supreme court of the country in which the headquarters are situated. The supreme court shall invest them in gilt-edged securities until the re-establishment of the federation.

FIFA's goal is to maintain its solid reserve level in order to cover inherent risks in connection with the FIFA World Cup and to finance its non-profit activities, especially future development activities and other FIFA events.

Other disclosures

29 Financial risk management

a) Accounting classifications and fair value measurements

31 December 2021 in TUSD	Financial assets/ liabilities at fair value through profit and loss	Financial assets/ liabilities at amortised cost	Financial assets/ liabilities at FVOCI	Total
Financial assets measured at fair value				
Derivative financial assets designated as hedging instruments	30,830			30,830
Other derivative financial instruments	15,693			15,693
Equity investment funds	106,950			106,950
Debt securities	105,852		591,370	697,222
Total	259,325		591,370	850,695
Financial assets measured at amortised cost				
Cash and cash equivalents		832,089		832,089
Receivables		398,985		398,985
Deposits		310,775		310,775
Debt securities		1,694,851		1,694,851
Loans		628,004		628,004
Total		3,864,704		3,864,704
Financial liabilities measured at fair value				
Derivative financial liabilities designated as hedging instruments	2,013			2,013
Other derivative financial instruments	17,662			17,662
Total	19,675			19,675
Financial liabilities measured at amortised cost				
Payables		100,437		100,437
Lease liabilities		187,352		187,352
Total		287,789		287,789

31 December 2021 in TUSD	Carrying amount	Fair value		
	Total	Level 1	Level 2	Level 3
Financial assets measured at fair value				
Derivative financial assets designated as hedging instruments	30,830		30,830	
Other derivative financial instruments	15,693		15,693	
Equity investment funds	106,950	106,950		
Debt securities	697,222	697,222		
Total	850,695			
Financial assets not measured at fair value				
Cash and cash equivalents	832,089			
Receivables	398,985			
Deposits	310,775			
Debt securities	1,694,851	1,026,649	661,811	
Loans	628,004			
Total	3,864,704			
Financial liabilities measured at fair value				
Derivative financial liabilities designated as hedging instruments	2,013		2,013	
Other derivative financial instruments	17,662		17,662	
Total	19,675			
Financial liabilities not measured at fair value				
Payables	100,437			
Lease liabilities	187,352			
Total	287,789			

Fair value disclosure: equity investment funds and some debt securities are traded in active markets and the fair value is based on unadjusted quoted market prices on the balance sheet date (Level 1). Derivatives and some debt securities are not traded in active markets and the fair value on the balance sheet is determined by using valuation techniques (Level 2) with observable market data. No transfer was made between Level 1 and Level 2 during the year. FIFA has not disclosed the fair values for financial instruments such as short-term receivables and payables because their carrying amounts are a reasonable approximation of fair value.

Fair value measurements and disclosure of assets and liabilities

When measuring the fair value of an asset or a liability, the group uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

1) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

- 2) Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- 3) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability are categorised in different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety at the lowest level input that is significant to the entire measurement.

31 December 2020 in TUSD	Financial assets/ liabilities at fair value through profit and loss	Financial assets/ liabilities at amortised cost	Financial assets/ liabilities at FVOCI	Total
Financial assets measured at fair value				
Derivative financial assets designated as hedging instruments	46			46
Other derivative financial instruments	15,021			15,021
Equity investment funds	35,835			35,835
Debt securities	310,627		198,598	509,225
Total	361,529		198,598	560,127
Financial assets measured at amortised cost				
Cash and cash equivalents		1,155,191		1,155,191
Receivables		417,403		417,403
Deposits		187,295		187,295
Debt securities		1,188,005		1,188,005
Loans		418,852		418,852
Total		3,366,746		3,366,746
Financial liabilities measured at fair value				
Derivative financial assets designated as hedging instruments	10,145			10,145
Other derivative financial instruments	38,093			38,093
Total	48,238			48,238
Financial liabilities measured at amortised cost				
Payables		62,668		62,668
Lease liabilities		198,116		198,116
Total		260,784		260,784

31 December 2020 in TUSD	Carrying amount	Fair value		
	Total	Level 1	Level 2	Level 3
Financial assets measured at fair value				
Derivative financial assets designated as hedging instruments	46		46	
Other derivative financial instruments	15,021		15,021	
Equity investment funds	35,835	35,835		
Debt securities	509,225	509,225		
Total	560,127			
Financial assets not measured at fair value				
Cash and cash equivalents	1,155,191			
Receivables	417,403			
Deposits	187,295			
Debt securities	1,188,005	766,271	453,058	
Loans	418,852			
Total	3,366,746			
Financial liabilities measured at fair value				
Derivative financial liabilities designated as hedging instruments	10,145		10,145	
Other derivative financial instruments	38,093		38,093	
Total	48,238			
Financial liabilities not measured at fair value				
Payables	62,668			
Lease liabilities	198,116			
Total	260,784			

Fair value disclosure: equity investment funds and some debt securities are traded in active markets and the fair value is based on unadjusted quoted market prices on the balance sheet date (Level 1). Derivatives and some debt securities are not traded in active markets and the fair value on the balance sheet is determined by using valuation techniques (Level 2) with observable market data. No transfer was made between Level 1 and Level 2 during the year. FIFA has not disclosed the fair values for financial instruments such as short-term receivables and payables because their carrying amounts are a reasonable approximation of fair value.

b) Financial risk management

FIFA is exposed to currency and interest risks as well as credit, liquidity and equity price risks in the course of its normal operations.

Credit risk

In line with FIFA's marketing and TV strategy, FIFA sold the television broadcasting rights in the key markets for the final tournaments of the FIFA World Cups directly to broadcasters.

The revenue from television and marketing rights is received from large multinational companies and public broadcasters. Part of the outstanding revenue is also covered by bank guarantees. Additionally, the contracts include a default clause, whereby the contract terminates as soon as one party is in default. In the event of a default, FIFA is not required to reimburse any of the services or contributions received. FIFA is also entitled to replace terminated contracts with new marketing or broadcasting agreements.

Material credit risks could arise if several parties were unable to meet their contractual obligations. FIFA's management monitors the credit standing of the Commercial Affiliates very closely on an ongoing basis. Given their good credit ratings and the high diversification of the portfolio of Commercial Affiliates, the management believes that this scenario is unlikely to occur.

The vast majority of cash and cash equivalents are held with bank and financial institution counterparties with a rating equivalent to "A-1" or higher in S&P ratings. Fixed-income investments with residual terms to maturity of 12 months or less are only executed with borrowers with a short-term rating of "A-3" or higher. Investments in bonds are only executed in listed, tradable bonds issued by borrowers with a "BBB-" rating or higher. Derivative financial instruments are executed only with counterparties with high credit ratings. The carrying amount of the financial assets represents the maximum exposure to credit risk.

Equity price risk

FIFA's exposure to equity price risk arises from equity investment funds held by the group classified as at fair value through profit or loss. FIFA manages its price risk arising from equity securities through diversification.

As at 31 December 2021, the exposure to equity investments was USD 107 million (2020: 35.8 million). If the fair values of the equity investments had increased/(decreased) by 10%, the impact on the net result would have been USD +10.7 million or USD (-10.7 million), respectively (2020: USD +3.6 million or USD (-3.6 million)).

Interest rate risk

Interest rate risks arise from changes in market interest rates, which could affect the Group's profit or loss or equity. Since the interest rates of all term deposits and debt securities are fixed, there is only limited exposure to cash flow interest rate risk. FIFA's interest rate risk exposure therefore mainly arises from changes in the fair value of such fixed-rate debt instruments measured at FVOCI and FVTPL.

As at 31 December 2020 and 31 December 2021, there was no interest rate risk arising from financing transactions because FIFA is self-financed.

Foreign currency risk

FIFA's functional currency is USD because the majority of its cash flows are denominated in USD. Exposure to foreign currency exchange rates arises from transactions denominated in currencies other than USD, especially in EUR, CHF and QAR.

FIFA receives foreign currency cash inflows in the form of revenue from the sale of certain rights denominated in currencies other than USD, such as EUR, GBP and CHF. On the other hand, FIFA has substantial costs, especially employee costs and operating costs in connection with FIFA's offices in Zurich, denominated in CHF and other currencies. The Controlling & Strategic Planning Subdivision regularly forecasts the liquidity and foreign exchange requirements. If any foreign currency risks are identified, FIFA uses derivative products to hedge this exposure (see also Note 30).

As at 31 December 2021, FIFA was exposed to the following foreign exchange fluctuation risks:

- If the CHF had gained 10% against the USD as at 31 December 2021, the impact on the net result would have been USD +1.2 million (2020: USD +3.6 million).
- If the EUR had gained 10% against the USD as at 31 December 2021, the impact on the net result would have been USD +0.8 million (2020: USD +3.7 million).
- If the NZD had gained 10% against the USD as at 31 December 2021, the impact on the net result would have been USD +0.1 million (2020: USD 0 million).
- If the BRL had gained 10% against the USD as at 31 December 2021, the impact on the net result would have been USD +0.1 million (2020: USD +0.1 million).
- If the QAR had gained 10% against the USD as at 31 December 2021, the impact on the net result would have been USD +0.1 million (2020: USD 0 million).

This fluctuation analysis can be applied using the same method in reverse (a decrease of 10%). It only shows the effect from a risk management perspective and not realised gains or losses.

Positions exposed to foreign currency risk as at 31 December 2021

in thousands	CHF	EUR	NZD	BRL	QAR
Cash and cash equivalents*	0	0	887	0	4,961
Receivables	26,800	12,581	122	3,883	354
Financial assets*	0	0	0	0	0
Total assets in foreign currency	26,800	12,581	1,009	3,883	5,315
Payables	13,506	2,634	134	12	79
Lease liabilities	2,558	3,067	54	0	0
Total liabilities in foreign currency	16,064	5,701	188	12	79
Net exposure in foreign currency	10,736	6,880	821	3,871	5,236
Net exposure in functional currency (USD)	11,740	7,783	561	695	1,438

Positions exposed to foreign currency risk as at 31 December 2020

in thousands	CHF	EUR	GBP	BRL	QAR
Cash and cash equivalents*	35,655	6,794	1,768	0	1,345
Receivables	31,409	26,134	8,278	3,883	0
Financial assets*	0	0	0	0	0
Total assets in foreign currency	67,064	32,928	10,046	3,883	1,345
Payables	31,050	3,124	438	0	182
Lease liabilities	4,366	0	0	0	0
Total liabilities in foreign currency	35,416	3,124	438	0	182
Net exposure in foreign currency	31,648	29,804	9,608	3,883	1,163
Net exposure in functional currency (USD)	35,527	36,622	13,084	748	320

*Positions exposed to foreign currency risk arise on financial instruments that are denominated in a foreign currency, i.e. in a currency other than the functional currency in which they are measured. The amounts displayed in the above tables represent the unhedged portion in foreign currency. As at 31 December 2021, FIFA held a total amount of USD 1,312 million (2020: USD 904.2 million) in financial assets, USD 70.3 million (2020: USD 163 million) in cash and cash equivalents as well as USD 36.4 million (2020: USD 0 million) in receivables, categories of which were denominated in CHF and EUR and are fully hedged against foreign currency risk.

Liquidity risk

As at 31 December 2020 and 31 December 2021, FIFA was self-financed. Moreover, FIFA holds mortgage notes in the amount of CHF 145.7 million (2020: CHF 158 million),

guaranteed by its own properties, which could be used to cover any additional liquidity needs.

Maturity of financial liabilities

in TUSD	31 December 2021			31 December 2020		
	90 days	1 year or less	More than a year	90 days	1 year or less	More than a year
Payables – member associations and confederations	0	49,071	0	0	9,370	0
Payables – third parties and related parties	51,366	0	0	53,298	0	0
Derivative financial liabilities	0	19,675	0	0	39,230	9,008
Total	51,366	68,746	0	53,298	48,600	9,008

Please refer to Note 27 for the maturity analysis of undiscounted lease liabilities.

Cancellation risk

FIFA's financial position depends on the successful staging of the FIFA World Cup because almost all contracts with its Commercial Affiliates are related to this event. In the event of cancellation, curtailment or abandonment of the FIFA World Cup, FIFA would run the risk of potentially being exposed to legal claims.

In 2019, FIFA concluded an insurance policy for the FIFA World Cup 2022. The maximum insurance volume is USD 900 million, which covers FIFA's additional costs in case of cancellation, postponement and/or relocation of the event.

The risks covered include natural disasters, accidents, turmoil, war, acts of terrorism and communicable diseases.

30 Hedging activities and derivative financial instruments

FIFA uses derivative instruments to manage its foreign currency risk, which is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes to foreign exchange rates. The group's exposure to that risk relates primarily to its operating activities (when contracts with customers or suppliers are denominated in foreign currency).

Derivatives designated as hedging instruments

Foreign exchange forward contracts are designated as hedging instruments in cash flow hedges of forecast television broadcasting sales in EUR, GBP and CAD. These forecast transactions are highly probable.

The total notional amount of the outstanding foreign exchange forward contracts, which are designated as hedge accounting, was USD 607 million (2020: USD 570 million). The majority of the derivatives designated as hedging instruments will mature in 2022 with a weighted average forward price of

the hedging instruments of EUR/USD 1.21, GBP/USD 1.32 and CAD/USD 0.8 respectively.

There is an economic relationship between the hedged items and the hedging instruments, as the terms of the foreign exchange forward contracts match those of the highly probable forecast transactions. Because the group does not hedge all of its revenue denominated in foreign currencies, the hedged item is identified as a proportion of the forecast transaction. The group has established a hedge ratio of 1:1 for the hedging relationships, as the underlying risk of the foreign exchange forward contracts is identical to the hedged risk. There are no material sources of ineffectiveness and, therefore, no ineffectiveness was recognised in the income statement. As at 31 December 2021, no transfer from the cash flow hedge reserves to the "Revenue from television broadcasting rights" line item had been recognised in the consolidated statement of comprehensive income.

Other derivative financial instruments

Several financial investments were made in foreign currencies in 2021. The foreign exchange risk was hedged using swaps, forwards and options. The total notional value of the outstanding swaps and options as at 31 December 2021 amounted to USD 3,060 million (2020: USD 2,172 million).

All other derivative financial instruments will mature in 2022. The derivative financial instruments are valued at fair market prices.

The following table sets out the carrying amounts of derivative financial assets and liabilities recognised in the consolidated balance sheet:

in TUSD	31 December 2021		31 December 2020	
	Positive fair value	Negative fair value	Positive fair value	Negative fair value
Derivatives designated as hedging instruments				
– to mature in 1 year	25,635	2,013	0	1,137
– to mature in subsequent years	5,195	0	46	9,008
Other derivative financial instruments				
– to mature in 1 year	15,693	17,662	9,079	38,093
– to mature in subsequent years	0	0	5,942	0
Total	46,523	19,675	15,067	48,238
Of which				
– recognised in hedging reserve	27,477	1,338	46	9,801

At the reporting date, the group held the following foreign exchange forward contracts, which are designated as hedge accounting:

in TUSD	31 December 2021				31 December 2020			
	Notional amount	Average forward exchange rate EUR/USD	Average forward exchange rate GBP/USD	Average forward exchange rate CAD/USD	Notional amount	Average forward exchange rate EUR/USD	Average forward exchange rate GBP/USD	Average forward exchange rate GBP/USD
– to mature in 1 year	524,666	1.21	1.32	0.80	91,752	1.22	1.35	
– to mature in subsequent years	82,340	1.25			478,645	1.23	1.32	
Total	607,006				570,397			

31 Personnel expenses

in TUSD	2021	2020
Wages and salaries	151,251	143,851
Social benefit costs	45,308	38,132
Other employee benefit costs	6,190	4,023
Other	10,356	12,766
Total personnel expenses	213,105	198,772
Of which		
– Competitions & Events	47,885	35,667
– Development & Education	41,090	34,319
– Football Governance	18,295	17,983
– FIFA Governance & Administration	80,771	89,972
– Marketing & TV Broadcasting	25,064	20,831

Personnel expenses

In 2021, FIFA successfully shifted to a hybrid work model that supports both remote and in-office modes and gives its employees a better and more modern work experience. FIFA continued to use its technologies efficiently to create virtual substitutes for offices, training sessions and conferences,

maintaining a strong engagement with its stakeholders and ensuring that the productivity of its remote employees stays at a high level. Overall, personnel expenses increased due to the strengthening of the Swiss franc against the US dollar and higher non-cash post-employment benefit expenses.

in TUSD	2021	2020
Net post-employment benefit obligation	65,187	93,022
Total post-employment benefit obligation	65,187	93,022

Retirement benefit plan for employees

FIFA has established a retirement benefit plan in Switzerland for all of its employees through an insurance company. This Swiss plan is governed by the Swiss Federal Law on Occupational Retirement, Survivors' and Disability Pension Plans (BVG), which stipulates that pension plans are to be managed by independent, legally autonomous units. The assets of the pension plan are held within a separate foundation and cannot revert to the employer. Pension plans are overseen by a regulator as well as by a state supervisory body.

FIFA participates in a Swiss "Sammelstiftung", which is a collective foundation administrating the pension plan of various unrelated employers. The pension plan has reinsured all demographic risks and fully transferred the investment activities to the insurance company.

The most senior governing body of the collective foundation is the Board of Trustees, which manages the pension fund in compliance with the statutory provisions, the articles of association of the foundation and the directives of the supervisory authority.

The plan's governing body (Occupational Benefits Fund Commission) is composed of an equal number of employer and

employee representatives. The plan is funded by employee and employer contributions and has certain defined benefit characteristics, such as the interest guaranteed on the savings and the conversion of the savings at the end of working life into a life-long pension annuity. The employee's contributions are determined based on the insured salary and range from 5% to 9% of the insured salary, depending on the selection of the scale by the beneficiary. The employer's contributions must be at least equal to those of the employee. If the plan becomes underfunded, various measures can be adopted, such as lowering the interest credit rate, reducing benefits or increasing the employer and employee contributions.

If an employee leaves FIFA or the plan before reaching retirement age, the law provides for the transfer of the vested benefits to the new plan. These vested benefits comprise the employee's and the employer's contributions plus interest, the money originally brought in to the pension plan by the beneficiary and an additional legally stipulated amount. On reaching retirement age, the plan participant may decide whether to withdraw the benefits in the form of an annuity or (entirely or partly) as a lump-sum payment. The pension law requires pension annuities to be adjusted for inflation, depending on the financial condition of the plan.

Movement in the employees' post-employment benefit obligation over the year 2021

in TUSD	Present value of obligation	Fair value of plan assets	Net post-employment benefit obligation
At 1 January 2021	301,266	-208,244	93,022
Included in profit or loss:			
– Current service cost	31,738	0	31,738
– Plan amendments	522	0	522
– Interest expense/(income)	596	-415	181
– General administration costs	0	305	305
– Exchange differences	-7,802	5,412	-2,390
Total	25,054	5,302	30,356
Remeasurements included in comprehensive income:			
– Return on plan assets, excluding interest income	0	-17,542	-17,542
– (Gain)/loss from change in demographic assumptions	-18,560	0	-18,560
– (Gain)/loss from change in financial assumptions	-8,504	0	-8,504
– Experience (gains)/loss	1,336	0	1,336
Total	-25,728	-17,542	-43,270
Contributions and benefits paid:			
– Plan participants	9,055	-9,055	0
– Employer	0	-14,921	-14,921
– Benefit payments	-15,302	15,302	0
Total	-6,247	-8,674	-14,921
At 31 December 2021	294,345	-229,158	65,187
Of which			
– Due to active members	280,438		
– Due to pensioners	13,907		

Post-employment benefit obligation

The post-employment benefit expenses of USD 32.7 million included in profit or loss are part of the total expenses from football activities and total expenses from administrative activities (2020: USD 26.4 million).

As at 31 December 2021, the plan assets were invested in cash and cash equivalents of 3.4% (2020: 2.7%), debt instruments

of 35.5% (2020: 41.4%), equity instruments of 35.5% (2020: 30.3%), real estate of 22.7% (2020: 22.4%) and other of 2.9% (2020: 3.2%).

The expected contributions to be paid by the employer into the plan for 2022 are USD 15.4 million.

Movement in the employees' post-employment benefit obligation over the year 2020

in TUSD	Present value of obligation	Fair value of plan assets	Net post-employment benefit obligation
At 1 January 2020	235,079	-167,463	67,616
Included in profit or loss:			
– Current service cost	25,934	0	25,934
– Plan amendments	0	0	0
– Interest expense/(income)	620	-448	172
– General administration costs	0	281	281
– Exchange differences	25,952	-18,045	7,907
Total	52,506	-18,212	34,294
Remeasurements included in comprehensive income:			
– Return on plan assets, excluding interest income	0	-6,411	-6,411
– (Gain)/loss from change in demographic assumptions	0	0	0
– (Gain)/loss from change in financial assumptions	2,974	0	2,974
– Experience (gains)/loss	9,651	0	9,651
Total	12,625	-6,411	6,214
Contributions and benefits paid:			
– Plan participants	8,694	-8,694	0
– Employer	0	-15,102	-15,102
– Benefit payments	-7,638	7,638	0
Total	1,056	-16,158	-15,102
At 31 December 2020	301,266	-208,244	93,022
Of which			
– Due to active members	290,260		
– Due to pensioners	11,006		

Principal actuarial assumptions

	31 Dec 2021	31 Dec 2020
Discount rate	0.35%	0.20%
Future salary increases	1.00%	1.00%
Future pension increases	0.50%	0.50%
Inflation rate	0.50%	0.50%

Assumptions regarding future mortality as presented below are set based on Swiss BVG/LLP 2020 mortality tables for 2021 (2020: Swiss BVG/LLP 2015), which include generational

mortality rates allowing for future projections of increasing longevity.

	31 Dec 2021	31 Dec 2020
Longevity at age 63/62 for current pensioners:		
– male	24.53	24.62
– female	27.39	27.75
Longevity at age 63/62 for employees retiring 20 years after the end of the reporting period:		
– male	26.88	26.40
– female	29.46	29.49

Sensitivity of the employees' post-employment benefit obligation to changes in the weighted principal assumption at 31 December 2021

	Impact on post-employment benefit obligations		
	Change in assumption	Increase in assumption	Decrease in assumption
Discount rate	0.25%	Decrease 4.52%	Increase 4.89%
Future salary increases	0.25%	Increase 0.42%	Decrease 0.41%
Future pension increases	0.25%	Increase 2.31%	Decrease 2.19%

Sensitivity of the employees' post-employment benefit obligation to changes in the weighted principal assumption at 31 December 2020

	Impact on post-employment benefit obligations		
	Change in assumption	Increase in assumption	Decrease in assumption
Discount rate	0.25%	Decrease 4.98%	Increase 5.41%
Future salary increases	0.25%	Increase 0.50%	Decrease 0.48%
Future pension increases	0.25%	Increase 2.58%	Decrease 2.44%

The above sensitivity analyses are based on a change in assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the post-employment benefit obligation to significant actuarial assumptions, the same method (present value of the defined post-employment obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the net post-employment benefit obligation recognised within the balance sheet.

The weighted average duration of the post-employment benefit obligation is 19.2 years (2020: 21.1 years).

Accounting estimates and judgements

The rates and parameters applied above are based on past experience. Future developments in capital and labour markets could make adjustments of such rates necessary, which could significantly affect the calculation of the net post-employment benefit obligation.

32 Contingent liabilities

FIFA continues to participate in a number of investigations conducted by the Swiss Office of the Attorney General (“OAG”), in which FIFA is a private plaintiff and considered to be a damaged party. In 2020, investigations conducted by the OAG resulted in criminal trials and further trials are expected in 2022. The US Department of Justice (“DOJ”) has concluded the proceedings concerning FIFA, which it initiated in 2015. It confirmed FIFA’s “victim status” in relation to those investigations and awarded FIFA compensation by way of remission, in which monies forfeited by defendants to the US government are returned to victims of the defendants’ criminal schemes. Those funds have been entrusted to the FIFA Foundation for use in relation to football-related projects that will benefit people and communities across the globe. Taking into account that FIFA has fully cooperated and will continue to fully cooperate

with the respective authorities within the boundaries of applicable law, the FIFA management is of the view that no provisions for fines, penalties or other payments of a punitive character or any other adjustments need to be made at this time to the consolidated financial statements.

Moreover, FIFA is currently involved in a number of legal disputes arising from its operating activities, where it considers the possibility of any outflow in settlement to be remote. Therefore, FIFA has not recognised a provision in relation to these legal matters.

The safeguarding of FIFA’s interest in the ongoing legal matters and the protection against currently known legal risks will, however, continue to generate some costs, which FIFA intends to limit to the strict minimum necessary.

33 Capital commitments

As at 31 December 2021, FIFA had no capital commitments (2020: FIFA had an undisbursed loan commitment of USD 5 million in connection with the COVID-19 Relief Plan).

34 Related-party transactions

The following persons are regarded as related parties: members of the Council, the President, the Secretary General and the key management personnel.

In 2021, short-term employee benefits for related parties amounted to USD 30 million (2020: USD 30.5 million).

In addition to these short-term employee benefits, FIFA contributes to post-employment benefits. The pension expenses in 2021 amounted to USD 1.6 million (2020: USD 1.6 million). Further disclosures and information are available in the “Compensation” section of the FIFA Annual Report 2021.

35 Consolidated subsidiaries

FIFA's subsidiaries as at 31 December 2021 are set out below:

	Location of incorporation	Activity	Ownership interest 2021	Ownership interest 2020
FIFA Museum AG	Zurich, Switzerland	Museum	100%	100%
FIFA Ticketing AG	Zurich, Switzerland	Ticket sales	100%	100%
FIFA Development Zurich AG	Zurich, Switzerland	Service company	100%	100%
FIFA Foundation	Zurich, Switzerland	Foundation	100%	100%
FIFA World Cup Brazil Assessoria Ltda.	Rio de Janeiro, Brazil	Service company	100%	100%
2018 FIFA World Cup Ticketing Limited Liability Company	Moscow, Russia	Ticket sales	100%	100%
FIFA World Cup Qatar 2022 LLC	Doha, Qatar	Service company	51%	51%
FIFA Ticketing LLC	Doha, Qatar	Ticket sales	100%	0%
FWWC2023 Pty Ltd	Sydney, Australia	Service company	100%	0%
FWC2026 US, Inc.	Wilmington, USA	Service company	100%	0%
FWC26 Canada Football Ltd.	Victoria, Canada	Service company	100%	0%
FIFA Clearing House Stichting	Amsterdam, Netherlands	Service company	100%	100%
Hotel Ascot GmbH (in liquidation)	Zurich, Switzerland	Hotel industry	100%	100%
2010 FIFA World Cup Ticketing (Pty) Ltd (in liquidation)	Nasrec, South Africa	Ticket sales	100%	100%
FIFA World Cup South Africa (Pty) Ltd (in liquidation)	Nasrec, South Africa	Service company	100%	100%
2018 FIFA World Cup Limited Liability Company (liquidated)	Moscow, Russia	Service company	0%	100%
2014 FIFA World Cup Venda de Ingressos Ltda. (liquidated)	Rio de Janeiro, Brazil	Ticket sales	0%	100%

Hotel Ascot GmbH went into voluntary liquidation in the reporting year, while 2018 FIFA World Cup Limited Liability Company and 2014 FIFA World Cup Venda de Ingressos Ltda were fully liquidated as at 31 December 2021.

Other noteworthy changes in 2021 were the establishment of the following companies:

- FIFA Ticketing LLC, for the purpose of handling ticketing operations for the FIFA World Cup Qatar 2022
- FWWC2023 Pty Ltd to operate the final competition of the FIFA Women's World Cup Australia & New Zealand 2023

- FWC2026 US, Inc. and FWC26 Canada Football Ltd to operate the final competition of the FIFA World Cup 2026

FIFA's ownership of the subsidiary FIFA World Cup Qatar 2022 LLC of 51% does not coincide with the economic result allocation, as the equity of the subsidiary is fully attributable to FIFA. No non-controlling interests are therefore disclosed in these consolidated financial statements.

36 Post-balance-sheet events

The FIFA Council authorised the issue of these consolidated financial statements on 24 February 2022.

Up to this date, no other events have occurred since 31 December 2021 that would require any adjustment to

the carrying amount of FIFA's assets and liabilities as at 31 December 2021 and/or disclosure.

The consolidated financial statements for 2021 will be submitted to the FIFA Congress for approval on 31 March 2022.

Report of the statutory auditor to the Congress of Fédération Internationale de Football Association (FIFA) on the audit of the consolidated financial statements 2021

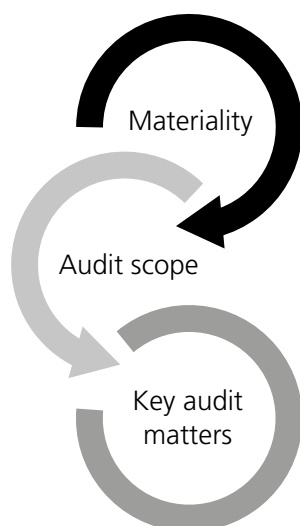
Opinion

We have audited the consolidated financial statements of Fédération Internationale de Football Association (FIFA) and its subsidiaries (the Group), which comprise the consolidated statement of comprehensive income for the year ended 31 December 2021, the consolidated balance sheet as at 31 December 2021, the consolidated cash flow statement and the consolidated statement of changes in reserves for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements (pages 190 to 239) give a true and fair view of the consolidated financial position of the Group as at 31 December 2021 and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the International Financial Reporting Standards (IFRS) and comply with Swiss law.

Our audit approach

Overview



Basis for opinion

We conducted our audit in accordance with Swiss law, International Standards on Auditing (ISAs) and Swiss Auditing Standards. Our responsibilities under those provisions and standards are further described in the "Auditor's responsibilities for the audit of the consolidated financial statements" section of our report.

We are independent of the Group in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, as well as the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Overall Group materiality: USD 11.2 million

We performed full scope audit work at the parent association (FIFA) in Switzerland and one subsidiary in Qatar.

Our full scope audit addressed 97.2% of the revenue, 91% of the expenses and 94.4% of the assets of the Group.

In addition, we performed specified procedures on the ticketing revenue of a subsidiary in Qatar, addressing a further 2.2% of the Group's revenue; on the development expenses of a subsidiary in Switzerland, addressing a further 5.4% of the Group's expenses; and on the assets held in a subsidiary in Switzerland, addressing a further 3.7% of the Group's assets.

As key audit matters, the following areas of focus have been identified:

- Appropriateness and application of the revenue recognition policy
- Financial implications of legal cases and/or potential claims

Materiality

The scope of our audit was influenced by our application of materiality. Our audit opinion aims to provide reasonable assurance that the consolidated financial statements are free from material misstatement. Misstatements may arise due to fraud or error. They are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

Based on our professional judgement, we determined certain quantitative thresholds for materiality, including the overall Group materiality for the consolidated financial statements as a whole as set out in the table below. These, together with qualitative considerations, helped us to determine the scope of our audit and the nature, timing and extent of our audit procedures and to evaluate the effect of misstatements, both individually and in aggregate, on the consolidated financial statements as a whole.

Overall Group materiality	USD 11.2 million
Benchmark applied	Total expenses (expenses from football activities, administrative activities and other expenses)
Rationale for the materiality benchmark applied	FIFA is a not-for-profit association and due to its four-year revenue cycle, has uneven revenue flows leading to volatile annual income and results. We therefore chose total expenses as the benchmark for our materiality which is a commonly used benchmark for not-for-profit associations.

Audit scope

We tailored the scope of our audit in order to perform sufficient work to enable us to provide an opinion on the consolidated financial statements as a whole, taking into account the structure of the Group, the accounting processes and controls, and the industry in which the Group operates.

FIFA is an international not-for-profit association incorporated under Swiss law and based in Zurich. Its vision, as expressed within the FIFA Statutes, is to promote the game of football, protect its integrity and bring the game to all. FIFA's activities include the organisation and realisation of global football tournaments, including the FIFA World Cup™, and the sale of the television broadcasting rights, marketing rights and licensing rights for these events. Most of the Group's operations are conducted by the parent association (FIFA), although there are 15 other subsidiaries that undertake specific activities, including operating a museum.

FIFA has 211 member associations (MAs), which together form the FIFA Congress, the supreme legislative body of FIFA. The MAs receive financial assistance from FIFA earmarked for specific football-related projects. The MAs are not considered to be controlled by FIFA as defined by the relevant financial reporting standard and, therefore, expenditures incurred by the MAs are excluded from the consolidated financial statements.

In addition to our full scope audit of the parent association and one subsidiary in Qatar, we performed specified procedures on the ticketing revenue for the FIFA Arab Cup™ recorded by the ticketing subsidiary in Qatar; on the expenses incurred in relation to the World Football remission fund recorded in the FIFA Foundation; and on the property and equipment held by FIFA Museum AG considering the significance of the subsidiary's property and equipment.

Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Appropriateness and application of the revenue recognition policy

Key audit matter	How our audit addressed the key audit matter
<p>In the 2021 financial year, total revenue amounted to USD 532.5 million, primarily comprising licensing revenue of USD 180.2 million. Event-related revenue was attributable to the sale of television broadcasting rights (USD 123.1 million), marketing rights (USD 131.4 million) and hospitality/accommodation and ticketing revenue (USD 12.2 million).</p> <p>FIFA has a four-year revenue cycle, which is dominated by the FIFA World Cup™. A new four-year cycle started on 1 January 2019. FIFA usually signs major contracts for television broadcasting rights, marketing rights, licensing rights and hospitality rights for at least a full four-year cycle.</p> <p>We considered revenue recognition and the application of IFRS 15 for the above-mentioned revenue streams to be a key audit matter because of the risk of material misstatement in the consolidated financial statements given the complexity of the contracts concerned and the judgements and estimates required of management. The timing of revenue recognition for each revenue type and contract may differ considerably. For more detailed information on the accounting policy regarding revenue recognition, including the assumptions, please refer to pages 195 and 196 in the Notes to the consolidated financial statements.</p>	<p>FIFA management reviewed all new significant revenue contracts in 2021 relating to the sale of television broadcasting rights, marketing rights and licensing rights, and presented for our audit its revenue recognition approach for each contract. In 2019, FIFA updated the allocation of consideration to different performance obligations of the television broadcasting and marketing rights for the 2019-2022 cycle based on the latest reports on broadcasting. Due to COVID-19 and the fact that tournaments were cancelled or postponed, FIFA had to update the allocation in 2020. We assessed the company's revenue recognition policy in accordance with IFRS 15.</p> <p>For the 2021 financial year, we reviewed whether the assumptions described on pages 195 and 196 defined in prior years were still valid.</p> <p>For revenue contracts signed before 2021 and for which the revenue is to be recognised over time, we performed the following:</p> <ul style="list-style-type: none"> • We examined audit evidence to ensure that the contract terms were unchanged from the prior year. • We verified that the contractual arrangements continued to satisfy the conditions required for revenue to be recognised over time. • We reperformed the allocation of the full contract price to the performance obligations in the contract based on the underlying inputs. • We checked the mathematical accuracy of the revenue recognition calculation prepared by FIFA. • We verified the accounting entries for the 2021 financial year.

Key audit matter	How our audit addressed the key audit matter
	<p>For new significant contracts signed in 2021, we performed the following:</p> <ul style="list-style-type: none"> • We independently identified the performance obligations in the contracts and compared them with management's assessment. • We verified management's assessment of the full contract price to underlying contract terms. • For broadcasting revenue, we reperformed the allocation of the full contract price to the performance obligations in the contract based on the underlying inputs, such as forecasted broadcast hours, developed by FIFA. • For the key inputs used to allocate marketing revenues to different performance obligations, we reperformed the allocation using available information or we compared management's judgements with third party information or valuations performed for FIFA. • For the television broadcasting rights and marketing rights, we compared the underlying inputs used by FIFA with third party reports and forecasted broadcast hours for which the prior revenue cycle is the basis. • We checked the mathematical accuracy of the revenue recognition calculation prepared by FIFA. • We verified the accounting entries for the 2021 financial year. <p>We evaluated the appropriateness of the disclosures in Notes 1 to 4.</p> <p>On the basis of the evidence we obtained, we concluded that the assumptions made and the judgements applied in relation to revenue recognition were reasonable and the related disclosures were appropriate.</p>

Financial implications of legal cases and/or potential claims

Key audit matter	How our audit addressed the key audit matter
<p>As disclosed in Note 26 to the consolidated financial statements, provisions are recorded to cover legal exposures to the extent that the exposures are probable and can be estimated.</p> <p>We consider the accounting for the financial implications of these ongoing legal cases to be a key audit matter due to the related uncertainty and magnitude.</p> <p>From a financial reporting perspective, determining whether and when a provision is required for fines, penalties or other payments of punitive character is a critical judgement. This judgement requires an assessment of the probability that a payment will have to be made and a reliable estimate of the amount of that payment. In addition, the adequacy and accuracy of the related disclosures is critical for a reader of the consolidated financial statements.</p> <p>Further, there is a risk that these legal cases might lead to additional liabilities for FIFA, which are not reflected in the consolidated financial statements.</p>	<p>We read FIFA's internal overview of pending litigation prepared by its legal department. On the basis of this document and the details of legal expenses in the accounting records, we identified the more significant matters with which either the main external legal counsel or the internal legal department is involved and performed the following:</p> <ul style="list-style-type: none"> • We sent letters of enquiry to 27 lawyers concerning various legal cases, which were selected on the basis of quantitative and qualitative criteria. The responses provided an independent summary of the facts and merits of each case. Where possible, they also gave an independent professional perspective of the likely outcome. • We assessed those legal cases handled by FIFA's own legal department and discussed the most important legal cases with management and various legal counsellors. • On the basis of our discussions and communications with FIFA's external legal counsel and internal legal department, we identified existing and potential claims in connection with the preparation of the consolidated financial statements. The lawyers' responses we obtained helped us assess management's judgements regarding the recognition and measurement of a provision for fines, penalties or other payments of punitive character in the consolidated financial statements. <p>We evaluated the appropriateness of the disclosures in Note 32 relating to the potential financial exposure arising from ongoing litigation.</p> <p>On the basis of the procedures performed, we considered management's judgements on the level of provisioning and disclosures for legal exposures to be appropriate.</p>

Other information in the annual report

The FIFA Council is responsible for the other information in the annual report. The other information comprises all information included in the annual report, but does not include the consolidated financial statements, the stand-alone financial statements of Fédération Internationale de Football Association (FIFA) and our auditor's reports thereon.

Our opinion on the consolidated financial statements does not cover the other information in the annual report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information in the annual report and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the FIFA Council for the consolidated financial statements

The FIFA Council is responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with IFRS and the provisions of Swiss law, and for such internal control as the FIFA Council determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the FIFA Council is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the FIFA Council either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Swiss law, ISAs and Swiss Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Swiss law, ISAs and Swiss Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the FIFA Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated

financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with the FIFA Council or its relevant committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the FIFA Council or its relevant committee with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the FIFA Council or its relevant committee, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure

about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

In accordance with article 69b paragraph 3 CC in connection with article 728a paragraph 1 item 3 CO and Swiss Auditing Standard 890, we confirm that an internal control system exists which has been designed for the preparation of consolidated financial statements according to the instructions of the FIFA Council.

We recommend that the consolidated financial statements submitted to you be approved.

PricewaterhouseCoopers AG



Patrick Balkanyi
Audit expert
Auditor in charge



Yvonne Burger
Audit expert

Zurich, 24 February 2022

Governance, Audit and Compliance Committee report on the consolidated financial statements for 2021

In our role as the FIFA Governance, Audit and Compliance Committee, we have assessed the consolidated financial statements (consolidated statement of comprehensive income, consolidated balance sheet, consolidated cash flow statement, consolidated statement of changes in reserves and notes to the consolidated financial statements) of the Fédération Internationale de Football Association for the period from 1 January 2021 to 31 December 2021. We confirm that we fulfil the independence criteria as defined in article 5 of the FIFA Governance Regulations. According to article 49 of the FIFA Statutes, it is our responsibility to ensure the completeness and reliability of the financial accounting and to review the consolidated financial statements and the external auditor's report. We have assessed the financial statements for 2021 through:

- discussion of the financial statements during the meeting of the Governance, Audit and Compliance Committee held on 21 February 2022 in the presence of the FIFA Deputy Secretary General (Administration), the FIFA Chief Finance Officer and the external auditors;
- examination of the detailed report to the Governance, Audit and Compliance Committee and to the FIFA Council for the year ended 31 December 2021; and
- examination of the report of the statutory auditor to the FIFA Congress on the consolidated financial statements for 2021.

We have also assessed the accounting principles used, significant estimates made and overall presentation of the consolidated financial statements. We believe that our assessment provides a reasonable basis for our opinion. Furthermore, we confirm that we have had unrestricted and complete access to all the relevant documents and information necessary for our assessment. In addition, we advised and assisted the FIFA Council in monitoring FIFA's financial and compliance matters and monitored compliance as set out in the FIFA Governance Regulations. On this basis, we recommend that the FIFA Congress approve the consolidated financial statements for 2021.

For the Governance, Audit and Compliance Committee



Mukul Mudgal
Chairperson

Zurich, 21 February 2022

Annexe

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FIFA Forward funds overview

FIFA Forward funds to member associations (TUSD)¹

Member associations	FORWARD 2.0			FORWARD 1.0		
	Total entitlement 2019-2021 ²	Total Forward funds released ³	Percentage of total funds released	Total entitlement 2016-2018	Total Forward funds released ³	Percentage of total funds released
Project costs	163,635	107,655	66%	474,750	356,150	75%
Operational costs	633,000	600,151	95%	316,500	313,550	99%
Travel and equipment costs	85,600	74,684	87%	81,375	78,765	97%
Total	882,235	782,490	89%	872,625	748,465	86%

FIFA Forward funds to confederations (TUSD)

Confederation	FORWARD 2.0			FORWARD 1.0		
	Total entitlement 2019-2021 ²	Total Forward funds released	Percentage of total funds released	Total entitlement 2016-2018	Total Forward funds released	Percentage of total funds released
AFC	36,000	36,000	100%	30,000	30,000	100%
CAF	36,000	17,890	50%	30,000	30,000	100%
Concacaf	36,000	36,000	100%	30,000	30,000	100%
CONMEBOL	36,000	36,000	100%	30,000	30,000	100%
OFC	36,000	36,000	100%	30,000	30,000	100%
UEFA	36,000	36,000	100%	30,000	30,000	100%
Total	216,000	197,890	92%	180,000	180,000	100%

FIFA Forward funds to zonal/regional associations (TUSD)

Confederation of zonal/regional associations	FORWARD 2.0			FORWARD 1.0		
	Total entitlement 2019-2021 ²	Total Forward funds released	Percentage of total funds released	Total entitlement 2016-2018	Total Forward funds released	Percentage of total funds released
AFC	15,000	15,000	100%	10,000	10,000	100%
CAF	18,000	8,000	44%	12,000	12,000	100%
Concacaf	6,000	6,000	100%	4,000	4,000	100%
Total	39,000	29,000	74%	26,000	26,000	100%

FIFA Forward funds to other football associations (TUSD)

Other associations	FORWARD 2.0			FORWARD 1.0		
	Total entitlement 2019-2021 ²	Total Forward funds released	Percentage of total funds released	Total entitlement 2016-2018	Total Forward funds released	Percentage of total funds released
Other football associations	3,600	3,600	100%	0	0	0%
Total	3,600	3,600	100%	0	0	0%

¹ For further details of FIFA Forward funds released to member associations, please see pages 251 to 257.

² The amount of Forward funds to which member associations and confederations are entitled is also shown under Note 8 – Development & Education.

³ Forward funds released include COVID-19 Relief Plan funds amounting to USD 127.8 million; for further details, please see pages 251 to 257.

FIFA Forward funds to member associations


FORWARD 2.0								FORWARD 1.0	
AFC	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1&2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
Afghanistan	4,098	298	2,200	800	800	4,098	100%	4,445	100%
Australia	3,977	977	2,500	500	0	3,977	100%	3,750	100%
Bahrain	5,000	800	2,500	500	0	3,800	76%	4,376	99%
Bangladesh	3,800	0	1,878	885	100	2,863	75%	4,445	63%
Bhutan	3,800	0	2,500	500	800	3,800	100%	4,445	95%
Brunei Darussalam	5,296	47	2,250	750	600	3,647	69%	4,425	99%
Cambodia	4,804	1,004	2,450	550	500	4,504	94%	4,445	100%
China PR	3,000	0	2,500	500	0	3,000	100%	3,851	100%
Chinese Taipei	3,711	474	2,250	750	0	3,474	94%	4,376	100%
Guam	3,800	0	2,400	600	800	3,800	100%	4,376	65%
Hong Kong	3,030	0	2,450	550	0	3,000	99%	4,376	90%
India	5,000	1,796	2,500	500	0	4,796	96%	3,900	100%
Indonesia	3,000	0	2,300	700	0	3,000	100%	4,445	86%
IR Iran	3,000	0	0	250	0	250	8%	3,851	67%
Iraq	3,000	0	300	800	0	1,100	37%	4,425	46%
Japan	5,000	2,000	2,500	500	0	5,000	100%	3,750	100%
Jordan	3,000	0	2,500	500	0	3,000	100%	4,376	100%
Korea DPR	3,800	0	0	0	0	0	0%	4,376	15%
Korea Republic	3,000	0	2,500	500	0	3,000	100%	3,851	74%
Kuwait	3,000	0	2,350	650	0	3,000	100%	4,425	61%
Kyrgyz Republic	3,800	0	2,500	500	800	3,800	100%	4,425	85%
Laos	3,800	0	2,000	700	600	3,300	87%	4,445	97%
Lebanon	3,800	0	2,500	500	800	3,800	100%	4,425	79%
Macau	5,800	2,000	2,400	600	800	5,800	100%	4,376	100%
Malaysia	3,000	0	2,450	550	0	3,000	100%	3,900	91%
Maldives	5,800	636	2,500	500	800	4,436	76%	4,425	97%
Mongolia	4,169	369	2,500	500	800	4,169	100%	4,425	94%
Myanmar	3,503	0	2,400	600	0	3,000	86%	4,376	95%
Nepal	3,800	0	1,850	550	600	3,000	79%	4,445	97%
Oman	4,678	427	2,400	600	0	3,427	73%	4,425	100%
Pakistan	3,800	0	150	444	100	695	18%	3,920	38%
Palestine	3,500	0	2,450	550	500	3,500	100%	4,376	90%

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Philippines	3,800	0	2,050	750	600	3,400	89%	4,425	68%
Qatar	3,000	0	2,250	750	0	3,000	100%	3,851	82%
Saudi Arabia	3,000	0	2,250	750	0	3,000	100%	3,851	42%
Singapore	3,815	774	2,400	600	0	3,774	99%	4,376	99%
Sri Lanka	3,800	0	1,800	700	200	2,700	71%	4,425	54%
Syria	3,800	0	0	78	576	654	17%	4,445	46%
Tajikistan	5,800	1,000	2,450	550	800	4,800	83%	4,445	100%
Thailand	4,511	0	2,400	600	0	3,000	67%	3,851	93%
Timor-Leste	3,800	0	1,750	1,250	0	3,000	79%	4,445	49%
Turkmenistan	3,800	0	2,050	750	500	3,300	87%	4,425	49%
United Arab Emirates	3,033	0	2,400	600	0	3,000	99%	3,851	88%
Uzbekistan	3,200	0	2,000	500	200	2,700	84%	4,376	49%
Vietnam	3,614	314	2,350	650	300	3,614	100%	3,851	100%
Yemen	3,800	0	0	0	0	0	0%	4,445	3%
Total	178,339	12,917	93,079	26,407	12,576	144,979	81%	195,721	79%

FORWARD 2.0								FORWARD 1.0	
	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1 & 2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
Algeria	5,000	0	2,000	500	0	2,500	50%	3,900	42%
Angola	3,800	0	500	600	174	1,274	34%	4,445	38%
Benin	4,647	0	1,758	506	600	2,864	62%	4,445	80%
Botswana	4,172	0	2,500	500	800	3,800	91%	4,425	96%
Burkina Faso	3,500	0	2,500	500	500	3,500	100%	4,445	91%
Burundi	4,115	302	2,350	650	800	4,102	100%	4,445	100%
Cabo Verde	4,720	471	2,200	800	800	4,271	90%	4,445	92%
Cameroon	5,000	789	2,078	850	0	3,717	74%	3,900	100%
Central African Republic	3,824	0	2,146	850	800	3,796	99%	4,445	97%
Chad	3,800	0	1,750	750	629	3,129	82%	4,445	90%
Comoros	4,183	271	1,200	550	800	2,821	67%	4,445	71%
Congo	5,323	653	2,000	1,000	800	4,453	84%	4,445	100%
Congo DR	3,800	0	2,500	500	800	3,800	100%	4,445	49%
Côte d'Ivoire	3,000	0	500	1,200	0	1,700	57%	3,900	69%
Djibouti	5,800	1,534	2,400	500	800	5,234	90%	4,445	99%
Egypt	5,000	1,900	1,500	500	0	3,900	78%	4,445	100%

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Equatorial Guinea	3,800	0	1,879	944	0	2,822	74%	<div></div>	4,425	88%	<div></div>
Eritrea	3,800	0	2,500	500	800	3,800	100%	<div></div>	4,445	51%	<div></div>
Eswatini	4,964	961	2,500	500	800	4,761	96%	<div></div>	4,445	99%	<div></div>
Ethiopia	4,767	967	2,500	500	800	4,767	100%	<div></div>	4,445	100%	<div></div>
Gabon	5,508	0	2,400	600	800	3,800	69%	<div></div>	4,425	94%	<div></div>
Gambia	4,385	585	2,400	600	800	4,385	100%	<div></div>	4,445	93%	<div></div>
Ghana	3,600	0	2,250	750	600	3,600	100%	<div></div>	3,900	67%	<div></div>
Guinea	5,446	653	2,500	500	800	4,453	82%	<div></div>	4,445	60%	<div></div>
Guinea-Bissau	3,800	0	580	1,700	594	2,874	76%	<div></div>	4,445	49%	<div></div>
Kenya	3,500	0	2,500	500	500	3,500	100%	<div></div>	4,445	99%	<div></div>
Lesotho	3,965	50	2,500	500	800	3,850	97%	<div></div>	4,445	79%	<div></div>
Liberia	5,562	1,200	2,500	500	800	5,000	90%	<div></div>	4,445	97%	<div></div>
Libya	5,184	0	1,050	0	600	1,650	32%	<div></div>	4,425	46%	<div></div>
Madagascar	3,800	0	1,606	1,000	500	3,106	82%	<div></div>	4,445	61%	<div></div>
Malawi	3,956	156	2,450	550	800	3,956	100%	<div></div>	4,445	98%	<div></div>
Mali	5,800	0	2,200	800	800	3,800	66%	<div></div>	4,445	56%	<div></div>
Mauritania	5,498	999	2,500	500	500	4,499	82%	<div></div>	4,445	97%	<div></div>
Mauritius	4,270	328	2,500	500	800	4,128	97%	<div></div>	4,425	92%	<div></div>
Morocco	5,000	2,000	2,150	850	0	5,000	100%	<div></div>	4,425	62%	<div></div>
Mozambique	4,365	183	2,400	600	800	3,983	91%	<div></div>	4,445	86%	<div></div>
Namibia	3,800	0	1,822	1,178	799	3,799	100%	<div></div>	4,425	81%	<div></div>
Niger	3,800	0	2,500	500	800	3,800	100%	<div></div>	4,445	78%	<div></div>
Nigeria	3,120	0	1,550	1,450	0	3,000	96%	<div></div>	3,900	76%	<div></div>
Rwanda	4,011	0	2,500	500	800	3,800	95%	<div></div>	4,445	100%	<div></div>
São Tomé and Príncipe	3,800	0	2,100	900	800	3,800	100%	<div></div>	4,445	72%	<div></div>
Senegal	3,300	0	2,500	500	300	3,300	100%	<div></div>	4,425	65%	<div></div>
Seychelles	3,886	0	2,350	650	800	3,800	98%	<div></div>	3,900	89%	<div></div>
Sierra Leone	3,800	0	1,994	1,000	800	3,794	100%	<div></div>	4,445	67%	<div></div>
Somalia	5,800	540	2,300	500	800	4,140	71%	<div></div>	4,445	97%	<div></div>
South Africa	3,000	0	2,500	500	0	3,000	100%	<div></div>	4,425	88%	<div></div>
South Sudan	5,800	1,385	2,350	650	800	5,185	89%	<div></div>	4,445	100%	<div></div>
Sudan	3,800	0	1,600	500	550	2,650	70%	<div></div>	4,445	50%	<div></div>
Tanzania	5,473	1,728	2,500	500	600	5,328	97%	<div></div>	4,445	96%	<div></div>
Togo	3,800	0	2,150	850	600	3,600	95%	<div></div>	4,445	99%	<div></div>
Tunisia	3,193	0	2,299	700	0	2,999	94%	<div></div>	4,376	75%	<div></div>
Uganda	5,500	1,848	2,500	500	500	5,348	97%	<div></div>	4,445	97%	<div></div>
Zambia	3,500	0	2,500	500	500	3,500	100%	<div></div>	4,425	79%	<div></div>
Zimbabwe	3,800	0	2,266	734	800	3,800	100%	<div></div>	4,445	77%	<div></div>
Total	233,837	19,502	114,027	36,262	31,445	201,236	87%	<div></div>	236,472	81%	<div></div>

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FORWARD 2.0								FORWARD 1.0	
 Concacaf	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1 & 2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
Anguilla	3,800	0	2,500	500	800	3,800	100%	3,900	60%
Antigua and Barbuda	3,800	0	2,300	500	800	3,600	95%	3,851	73%
Aruba	3,800	0	2,400	500	500	3,400	89%	4,376	65%
Bahamas	4,062	0	2,300	700	800	3,800	94%	4,425	90%
Barbados	4,672	557	2,500	500	800	4,357	93%	4,376	100%
Belize	4,081	255	2,500	500	800	4,055	99%	4,425	100%
Bermuda	3,820	0	2,300	700	800	3,800	99%	3,851	91%
British Virgin Islands	3,800	0	2,250	750	800	3,800	100%	3,851	97%
Canada	4,000	950	2,450	550	0	3,950	99%	4,275	98%
Cayman Islands	3,800	0	2,100	500	521	3,121	82%	3,851	50%
Costa Rica	3,848	848	2,500	500	0	3,848	100%	3,851	100%
Cuba	3,800	0	2,300	500	700	3,500	92%	4,376	69%
Curaçao	5,018	1,218	2,500	500	800	5,018	100%	4,376	99%
Dominica	3,800	0	2,450	550	800	3,800	100%	3,900	56%
Dominican Republic	4,007	0	2,500	500	800	3,800	95%	4,425	92%
El Salvador	3,800	0	2,500	500	800	3,800	100%	4,376	100%
Grenada	3,800	0	2,500	500	800	3,800	100%	4,425	88%
Guatemala	3,800	0	2,500	500	800	3,800	100%	4,425	55%
Guyana	4,119	293	2,400	500	625	3,818	93%	4,425	99%
Haiti	4,885	1,004	2,500	500	774	4,778	98%	4,425	100%
Honduras	3,873	425	2,500	500	0	3,425	88%	3,920	100%
Jamaica	4,262	317	2,100	700	700	3,817	90%	4,376	97%
Mexico	5,000	841	2,500	500	0	3,841	77%	3,851	100%
Montserrat	3,800	0	2,150	850	800	3,800	100%	3,900	100%
Nicaragua	5,447	682	2,500	500	800	4,482	82%	4,425	100%
Panama	3,030	0	2,500	500	0	3,000	99%	4,376	100%
Puerto Rico	3,800	0	2,500	500	800	3,800	100%	4,425	95%
St Kitts and Nevis	4,464	243	2,350	650	800	4,043	91%	3,851	85%
St Lucia	3,800	0	2,500	500	800	3,800	100%	4,425	92%
St Vincent and the Grenadines	3,800	0	1,650	950	676	3,276	86%	4,376	88%
Suriname	4,750	743	2,500	500	800	4,543	96%	4,425	100%
Trinidad and Tobago	5,488	1,445	1,726	1,050	638	4,859	89%	4,376	100%
Turks and Caicos Islands	4,207	271	2,300	700	800	4,071	97%	3,900	100%
US Virgin Islands	3,831	20	2,400	600	800	3,820	100%	4,425	99%
USA	5,000	0	2,500	500	0	3,000	60%	3,750	100%
Total	145,065	10,112	82,926	20,250	21,934	135,222	93%	146,978	90%

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FORWARD 2.0								FORWARD 1.0	
	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1 & 2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
Argentina	5,000	1,712	2,500	500	0	4,712	94%	3,750	59%
Bolivia	3,600	0	2,500	500	600	3,600	100%	4,425	84%
Brazil	3,000	0	2,400	600	0	3,000	100%	3,750	100%
Chile	3,500	500	2,500	500	0	3,500	100%	3,750	100%
Colombia	3,000	0	2,500	500	0	3,000	100%	3,750	100%
Ecuador	3,000	0	2,500	500	0	3,000	100%	3,851	86%
Paraguay	5,000	1,715	2,500	500	0	4,715	94%	4,275	100%
Peru	3,000	0	2,500	500	0	3,000	100%	3,750	100%
Uruguay	3,000	0	2,500	500	0	3,000	100%	3,750	100%
Venezuela	3,500	0	2,000	1,000	500	3,500	100%	3,851	93%
Total	35,600	3,927	24,400	5,600	1,100	35,027	98%	38,901	92%

FORWARD 2.0								FORWARD 1.0	
	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1 & 2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
American Samoa	3,800	0	2,250	750	800	3,800	100%	4,289	54%
Cook Islands	3,800	0	2,200	800	800	3,800	100%	4,289	94%
Fiji	5,715	1,649	2,500	500	800	5,449	95%	4,289	93%
New Caledonia	4,865	793	2,500	500	800	4,593	94%	4,289	96%
New Zealand	4,650	1,650	2,500	500	0	4,650	100%	4,289	100%
Papua New Guinea	3,800	0	1,600	1,100	130	2,830	74%	4,289	71%
Samoa	5,533	0	2,200	800	800	3,800	69%	4,289	95%
Solomon Islands	3,800	0	2,300	700	800	3,800	100%	4,289	53%
Tahiti	5,800	1,544	2,450	550	800	5,344	92%	4,289	100%
Tonga	3,800	0	2,450	550	800	3,800	100%	4,289	70%
Vanuatu	5,700	685	2,450	550	800	4,485	79%	4,289	100%
Total	51,262	6,321	25,400	7,300	7,330	46,351	90%	47,175	84%

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FORWARD 2.0								FORWARD 1.0	
	Forward funds released (TUSD)							Entitlement 2016-2018 (TUSD) ⁴	Percentage of funds released
	Entitlement 2019-2021 (TUSD) ⁴	Project costs (ordinary) ⁵	Operational costs (ordinary) ⁵	COVID-19 relief funds (stages 1 & 2) ⁵	Travel and equipment costs	Total ⁶	Percentage of funds released		
Albania	5,000	1,500	2,400	600	0	4,500	90%	3,851	94%
Andorra	3,000	0	2,300	700	0	3,000	100%	3,750	77%
Armenia	5,300	2,000	2,500	500	300	5,300	100%	4,275	100%
Austria	5,000	1,500	2,500	500	0	4,500	90%	3,750	100%
Azerbaijan	5,000	1,462	2,450	550	0	4,462	89%	3,851	100%
Belarus	4,733	1,634	2,500	500	0	4,634	98%	3,750	100%
Belgium	5,000	0	2,500	500	0	3,000	60%	3,750	99%
Bosnia and Herzegovina	3,000	0	2,400	600	0	3,000	100%	3,750	100%
Bulgaria	4,761	1,428	2,500	500	0	4,428	93%	3,750	100%
Croatia	4,920	1,081	2,500	500	0	4,081	83%	3,750	100%
Cyprus	3,000	0	2,450	550	0	3,000	100%	3,750	40%
Czech Republic	5,000	0	2,500	500	0	3,000	60%	3,750	80%
Denmark	3,029	0	2,500	500	0	3,000	99%	3,750	95%
England	3,898	707	2,500	691	0	3,898	100%	3,750	100%
Estonia	5,000	1,029	2,500	500	0	4,029	81%	3,750	100%
Faroe Islands	5,000	2,000	2,450	550	0	5,000	100%	3,750	100%
Finland	5,000	1,500	2,500	500	0	4,500	90%	3,750	100%
France	3,000	0	2,500	500	0	3,000	100%	3,750	100%
Georgia	4,974	1,908	2,450	550	0	4,908	99%	3,851	100%
Germany	5,000	1,650	2,500	500	0	4,650	93%	3,750	100%
Gibraltar	5,000	2,000	1,950	1,050	0	5,000	100%	3,750	100%
Greece	3,000	0	1,200	1,800	0	3,000	100%	3,750	74%
Hungary	4,512	500	2,500	500	0	3,500	78%	3,750	98%
Iceland	4,850	1,850	2,500	500	0	4,850	100%	3,750	100%
Israel	3,585	465	2,500	500	0	3,465	97%	3,750	55%
Italy	5,000	966	2,500	500	0	3,966	79%	3,750	84%
Kazakhstan	4,703	396	2,400	600	0	3,396	72%	3,851	92%
Kosovo	4,497	1,069	2,400	600	0	4,069	90%	3,851	91%
Latvia	4,141	1,141	2,450	550	0	4,141	100%	3,750	99%
Liechtenstein	5,000	1,265	2,350	650	0	4,265	85%	3,750	96%
Lithuania	4,876	1,784	2,500	500	0	4,784	98%	3,750	100%
Luxembourg	5,000	1,600	2,500	500	0	4,600	92%	3,750	100%
Malta	4,824	1,416	2,300	700	0	4,416	92%	3,750	100%
Moldova	3,000	0	2,400	600	0	3,000	100%	3,851	94%
Montenegro	5,000	2,000	2,300	700	0	5,000	100%	3,750	100%
Netherlands	3,496	496	2,500	500	0	3,496	100%	3,750	100%

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Northern Ireland	3,000	0	2,500	500	0	3,000	100%	<div></div>	3,750	67%	<div></div>
North Macedonia	3,000	0	2,500	500	0	3,000	100%	<div></div>	3,750	88%	<div></div>
Norway	3,000	0	2,500	500	0	3,000	100%	<div></div>	3,750	96%	<div></div>
Poland	5,000	2,000	2,500	500	0	5,000	100%	<div></div>	3,750	100%	<div></div>
Portugal	3,000	0	2,500	500	0	3,000	100%	<div></div>	3,750	100%	<div></div>
Republic of Ireland	5,000	2,000	2,500	500	0	5,000	100%	<div></div>	3,750	100%	<div></div>
Romania	4,685	1,478	2,500	500	0	4,478	96%	<div></div>	3,750	100%	<div></div>
Russia	3,423	423	2,500	500	0	3,423	100%	<div></div>	3,750	100%	<div></div>
San Marino	5,000	990	2,300	700	0	3,990	80%	<div></div>	3,750	100%	<div></div>
Scotland	5,000	1,000	2,500	500	0	4,000	80%	<div></div>	3,750	100%	<div></div>
Serbia	3,000	0	2,450	550	0	3,000	100%	<div></div>	3,750	45%	<div></div>
Slovakia	4,701	1,571	2,500	500	0	4,571	97%	<div></div>	3,750	100%	<div></div>
Slovenia	3,589	441	2,450	550	0	3,441	96%	<div></div>	3,750	100%	<div></div>
Spain	5,000	2,000	2,500	500	0	5,000	100%	<div></div>	3,750	100%	<div></div>
Sweden	4,446	1,446	2,500	500	0	4,446	100%	<div></div>	3,750	100%	<div></div>
Switzerland	5,000	1,000	2,500	500	0	4,000	80%	<div></div>	3,750	100%	<div></div>
Turkey	5,000	1,800	2,500	500	0	4,800	96%	<div></div>	3,750	100%	<div></div>
Ukraine	3,188	188	2,450	550	0	3,188	100%	<div></div>	3,750	88%	<div></div>
Wales	5,000	2,000	1,550	950	0	4,500	90%	<div></div>	3,750	100%	<div></div>
Total	238,133	54,684	132,850	31,841	300	219,675	93%	<div></div>	207,378	94%	<div></div>

⁴ The amount of Forward funds to which each member association is entitled varies, depending on the status of projects that have been formally approved and with some member associations also being eligible for travel and equipment solidarity funding (e.g. those that need the most assistance).

⁵ In the first two stages of the COVID-19 Relief Plan, FIFA released Forward 2.0 operational funds for 2019 and 2020 to its member associations in advance and gave them the opportunity to transform Forward project funds into COVID-19 relief funds.

⁶ Those member associations under sanction or suspension are not eligible to receive Forward funds.

FIFA COVID-19 Relief Plan overview

FIFA COVID-19 Relief Plan in three stages (TUSD)

	Total COVID-19 funds available	Total COVID-19 funds released	Percentage of total funds released
Stage 1: Release of 2019-2020 FIFA Forward 2.0 operational-cost entitlements	152,000	127,469	84%
Stage 2: Transformation of Forward-specific allocations into COVID-19 relief funds	465,000	n/a*	n/a*
Stage 3: FIFA COVID-19 grants and loans	884,493	413,626	47%
Total	1,501,493	n/a	n/a

* Stage 2 funds that were not transformed into COVID-19 relief funds are fully available to member associations as Forward 2.0 project funds. Please refer to pages 251 to 257 for information on the release of project funds under Forward 2.0.

FIFA COVID-19 Relief Plan – stage 3 (TUSD)

Member association grants and loans	Total COVID-19 funds available	Total COVID-19 funds released	Percentage of total funds released
Solidarity grants ^{1,4}	211,000	186,527	88%
Women's football grants ^{2,4}	105,500	91,970	87%
Relief loans ³	531,993	115,129	22%
Total	848,493	393,626	46%

Confederations – grants	Total COVID-19 funds available	Total COVID-19 funds released	Percentage of total funds released
AFC	2,000	2,000	100%
CAF	2,000	2,000	100%
Concacaf	2,000	2,000	100%
CONMEBOL	2,000	2,000	100%
OFC	2,000	2,000	100%
UEFA	2,000	2,000	100%
Total	12,000	12,000	100%

Confederations – loans	Total COVID-19 funds available	Total COVID-19 funds released	Percentage of total funds released
AFC	4,000	4,000	100%
CAF	4,000	0	0%
Concacaf	4,000	4,000	100%
CONMEBOL	4,000	0	0%
OFC	4,000	0	0%
UEFA	4,000	0	0%
Total	24,000	8,000	33%

¹ As at 31 December 2021, a total of USD 208 million in solidarity grants had been reviewed and approved, of which USD 186.5 million had been paid.

² As at 31 December 2021, a total of USD 95 million in women's football grants had been reviewed and approved, of which USD 92 million had been paid.

³ As at 31 December 2021, a total of USD 115.1 million in COVID-19 Relief Plan loans had been released to 30 member associations.

⁴ For further details of COVID-19 Relief Plan grants to member associations under stage 3, please see pages 259 to 265.

FIFA COVID-19 Relief Plan – grants (stage 3) to member associations


COVID-19 Relief Plan – grants (stage 3)					
AFC	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
Afghanistan	1,500	1,000	0	1,000	67%
Australia	1,500	1,000	500	1,500	100%
Bahrain	1,500	1,000	500	1,500	100%
Bangladesh	1,500	300	215	515	34%
Bhutan	1,500	1,000	500	1,500	100%
Brunei Darussalam	1,500	1,000	0	1,000	67%
Cambodia	1,500	1,000	500	1,500	100%
China PR	1,500	1,000	500	1,500	100%
Chinese Taipei	1,500	1,000	500	1,500	100%
Guam	1,500	1,000	500	1,500	100%
Hong Kong	1,500	500	500	1,000	67%
India	1,500	1,000	500	1,500	100%
Indonesia	1,500	1,000	500	1,500	100%
IR Iran	1,500	0	0	0	0%
Iraq	1,500	250	0	250	17%
Japan	1,500	1,000	500	1,500	100%
Jordan	1,500	1,000	500	1,500	100%
Korea DPR	1,500	0	0	0	0%
Korea Republic	1,500	1,000	500	1,500	100%
Kuwait	1,500	1,000	500	1,500	100%
Kyrgyz Republic	1,500	750	100	850	57%
Laos	1,500	1,000	500	1,500	100%
Lebanon	1,500	1,000	500	1,500	100%
Macau	1,500	1,000	500	1,500	100%
Malaysia	1,500	1,000	500	1,500	100%
Maldives	1,500	1,000	500	1,500	100%
Mongolia	1,500	1,000	500	1,500	100%
Myanmar	1,500	1,000	500	1,500	100%
Nepal	1,500	500	500	1,000	67%
Oman	1,500	1,000	500	1,500	100%
Pakistan	1,500	0	0	0	0%
Palestine	1,500	1,000	500	1,500	100%
Philippines	1,500	1,000	500	1,500	100%
Qatar	1,500	1,000	500	1,500	100%

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.

FIFA COVID-19 Relief Plan – grants (stage 3) to member associations

Saudi Arabia	1,500	1,000	500	1,500	100%
Singapore	1,500	500	500	1,000	67%
Sri Lanka	1,500	250	250	500	33%
Syria	1,500	0	0	0	0%
Tajikistan	1,500	1,000	500	1,500	100%
Thailand	1,500	1,000	500	1,500	100%
Timor-Leste	1,500	500	0	500	33%
Turkmenistan	1,500	500	500	1,000	67%
United Arab Emirates	1,500	1,000	500	1,500	100%
Uzbekistan	1,500	500	500	1,000	67%
Vietnam	1,500	1,000	500	1,500	100%
Yemen	1,500	0	0	0	0%
Total	69,000	35,550	17,565	53,115	77%

COVID-19 Relief Plan – grants (stage 3)


	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
Algeria	1,500	500	500	1,000	67%
Angola	1,500	500	500	1,000	67%
Benin	1,500	1,000	500	1,500	100%
Botswana	1,500	1,000	500	1,500	100%
Burkina Faso	1,500	1,000	500	1,500	100%
Burundi	1,500	1,000	500	1,500	100%
Cabo Verde	1,500	1,000	500	1,500	100%
Cameroon	1,500	1,000	500	1,500	100%
Central African Republic	1,500	1,000	500	1,500	100%
Chad	1,500	1,000	500	1,500	100%
Comoros	1,500	1,000	0	1,000	67%
Congo	1,500	1,000	500	1,500	100%
Congo DR	1,500	1,000	500	1,500	100%
Côte d'Ivoire	1,500	500	500	1,000	67%
Djibouti	1,500	1,000	500	1,500	100%

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.













FIFA COVID-19 Relief Plan – grants (stage 3) to member associations














Egypt	1,500	500	500	1,000	67%	<div></div>
Equatorial Guinea	1,500	500	500	1,000	67%	<div></div>
Eritrea	1,500	1,000	500	1,500	100%	<div></div>
Eswatini	1,500	1,000	500	1,500	100%	<div></div>
Ethiopia	1,500	500	500	1,000	67%	<div></div>
Gabon	1,500	1,000	500	1,500	100%	<div></div>
Gambia	1,500	1,000	500	1,500	100%	<div></div>
Ghana	1,500	1,000	500	1,500	100%	<div></div>
Guinea	1,500	1,000	500	1,500	100%	<div></div>
Guinea-Bissau	1,500	1,000	0	1,000	67%	<div></div>
Kenya	1,500	1,000	500	1,500	100%	<div></div>
Lesotho	1,500	1,000	500	1,500	100%	<div></div>
Liberia	1,500	1,000	500	1,500	100%	<div></div>
Libya	1,500	1,000	0	1,000	67%	<div></div>
Madagascar	1,500	0	0	0	0%	<div></div>
Malawi	1,500	1,000	500	1,500	100%	<div></div>
Mali	1,500	1,000	500	1,500	100%	<div></div>
Mauritania	1,500	1,000	500	1,500	100%	<div></div>
Mauritius	1,500	1,000	500	1,500	100%	<div></div>
Morocco	1,500	1,000	500	1,500	100%	<div></div>
Mozambique	1,500	1,000	500	1,500	100%	<div></div>
Namibia	1,500	1,000	500	1,500	100%	<div></div>
Niger	1,500	1,000	500	1,500	100%	<div></div>
Nigeria	1,500	1,000	500	1,500	100%	<div></div>
Rwanda	1,500	1,000	500	1,500	100%	<div></div>
São Tomé e Príncipe	1,500	1,000	500	1,500	100%	<div></div>
Senegal	1,500	1,000	500	1,500	100%	<div></div>
Seychelles	1,500	1,000	500	1,500	100%	<div></div>
Sierra Leone	1,500	1,000	500	1,500	100%	<div></div>
Somalia	1,500	500	0	500	33%	<div></div>
South Africa	1,500	1,000	500	1,500	100%	<div></div>
South Sudan	1,500	1,000	500	1,500	100%	<div></div>
Sudan	1,500	500	500	1,000	67%	<div></div>
Tanzania	1,500	1,000	500	1,500	100%	<div></div>
Togo	1,500	1,000	500	1,500	100%	<div></div>
Tunisia	1,500	1,000	500	1,500	100%	<div></div>
Uganda	1,500	1,000	500	1,500	100%	<div></div>
Zambia	1,500	1,000	500	1,500	100%	<div></div>
Zimbabwe	1,500	1,000	500	1,500	100%	<div></div>
Total	81,000	49,000	24,500	73,500	91%	<div></div>

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.


COVID-19 Relief Plan – grants (stage 3)					
 Concacaf	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
Anguilla	1,500	1,000	500	1,500	100%
Antigua and Barbuda	1,500	1,000	500	1,500	100%
Aruba	1,500	500	250	750	50%
Bahamas	1,500	1,000	500	1,500	100%
Barbados	1,500	1,000	500	1,500	100%
Belize	1,500	1,000	500	1,500	100%
Bermuda	1,500	1,000	500	1,500	100%
British Virgin Islands	1,500	1,000	500	1,500	100%
Canada	1,500	1,000	500	1,500	100%
Cayman Islands	1,500	750	500	1,250	83%
Costa Rica	1,500	1,000	500	1,500	100%
Cuba	1,500	500	0	500	33%
Curaçao	1,500	1,000	500	1,500	100%
Dominica	1,500	750	500	1,250	83%
Dominican Republic	1,500	1,000	500	1,500	100%
El Salvador	1,500	1,000	500	1,500	100%
Grenada	1,500	1,000	500	1,500	100%
Guatemala	1,500	1,000	500	1,500	100%
Guyana	1,500	1,000	500	1,500	100%
Haiti	1,500	757	32	789	53%
Honduras	1,500	1,000	500	1,500	100%
Jamaica	1,500	750	0	750	50%
Mexico	1,500	1,000	500	1,500	100%
Montserrat	1,500	1,000	500	1,500	100%
Nicaragua	1,500	1,000	500	1,500	100%
Panama	1,500	1,000	500	1,500	100%
Puerto Rico	1,500	1,000	500	1,500	100%
St Kitts and Nevis	1,500	1,000	500	1,500	100%
St Lucia	1,500	1,000	500	1,500	100%
St Vincent and the Grenadines	1,500	500	500	1,000	67%
Suriname	1,500	1,000	500	1,500	100%
Trinidad and Tobago	1,500	970	123	1,093	73%
Turks and Caicos Islands	1,500	1,000	500	1,500	100%
US Virgin Islands	1,500	1,000	500	1,500	100%
USA	1,500	1,000	500	1,500	100%
Total	52,500	32,477	15,405	47,882	91%

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.

COVID-19 Relief Plan – grants (stage 3)					
	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
Argentina	1,500	1,000	500	1,500	100% 
Bolivia	1,500	1,000	500	1,500	100% 
Brazil	1,500	1,000	500	1,500	100% 
Chile	1,500	1,000	500	1,500	100% 
Colombia	1,500	1,000	500	1,500	100% 
Ecuador	1,500	1,000	500	1,500	100% 
Paraguay	1,500	1,000	500	1,500	100% 
Peru	1,500	1,000	500	1,500	100% 
Uruguay	1,500	1,000	500	1,500	100% 
Venezuela	1,500	1,000	500	1,500	100% 
Total	15,000	10,000	5,000	15,000	100% 

COVID-19 Relief Plan – grants (stage 3)					
	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
American Samoa	1,500	500	0	500	33% 
Cook Islands	1,500	500	500	1,000	67% 
Fiji	1,500	1,000	500	1,500	100% 
New Caledonia	1,500	1,000	500	1,500	100% 
New Zealand	1,500	1,000	500	1,500	100% 
Papua New Guinea	1,500	1,000	500	1,500	100% 
Samoa	1,500	500	500	1,000	67% 
Solomon Islands	1,500	1,000	500	1,500	100% 
Tahiti	1,500	1,000	500	1,500	100% 
Tonga	1,500	500	500	1,000	67% 
Vanuatu	1,500	500	500	1,000	67% 
Total	16,500	8,500	5,000	13,500	82% 

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.

COVID-19 Relief Plan – grants (stage 3)					
	Total COVID-19 funds available (TUSD)	COVID-19 Relief Plan – grants released (TUSD)			Percentage of funds released
		Solidarity funds	Women's football funds	Total ⁵	
Albania	1,500	1,000	500	1,500	100%
Andorra	1,500	1,000	500	1,500	100%
Armenia	1,500	1,000	500	1,500	100%
Austria	1,500	1,000	500	1,500	100%
Azerbaijan	1,500	1,000	0	1,000	67%
Belarus	1,500	1,000	500	1,500	100%
Belgium	1,500	500	500	1,000	67%
Bosnia and Herzegovina	1,500	1,000	500	1,500	100%
Bulgaria	1,500	1,000	500	1,500	100%
Croatia	1,500	500	500	1,000	67%
Cyprus	1,500	1,000	500	1,500	100%
Czech Republic	1,500	500	500	1,000	67%
Denmark	1,500	1,000	500	1,500	100%
England	1,500	1,000	500	1,500	100%
Estonia	1,500	1,000	500	1,500	100%
Faroe Islands	1,500	1,000	500	1,500	100%
Finland	1,500	1,000	500	1,500	100%
France	1,500	500	500	1,000	67%
Georgia	1,500	1,000	0	1,000	67%
Germany	1,500	1,000	500	1,500	100%
Gibraltar	1,500	1,000	500	1,500	100%
Greece	1,500	1,000	500	1,500	100%
Hungary	1,500	500	500	1,000	67%
Iceland	1,500	1,000	500	1,500	100%
Israel	1,500	1,000	500	1,500	100%
Italy	1,500	1,000	500	1,500	100%
Kazakhstan	1,500	1,000	500	1,500	100%
Kosovo	1,500	1,000	500	1,500	100%
Latvia	1,500	500	0	500	33%
Liechtenstein	1,500	1,000	500	1,500	100%
Lithuania	1,500	1,000	500	1,500	100%
Luxembourg	1,500	1,000	500	1,500	100%
Malta	1,500	1,000	500	1,500	100%
Moldova	1,500	1,000	500	1,500	100%
Montenegro	1,500	1,000	0	1,000	67%

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.

Netherlands	1,500	1,000	500	1,500	100%	<div></div>
Northern Ireland	1,500	1,000	500	1,500	100%	<div></div>
North Macedonia	1,500	1,000	500	1,500	100%	<div></div>
Norway	1,500	1,000	500	1,500	100%	<div></div>
Poland	1,500	1,000	500	1,500	100%	<div></div>
Portugal	1,500	1,000	500	1,500	100%	<div></div>
Republic of Ireland	1,500	1,000	500	1,500	100%	<div></div>
Romania	1,500	1,000	500	1,500	100%	<div></div>
Russia	1,500	1,000	500	1,500	100%	<div></div>
San Marino	1,500	500	0	500	33%	<div></div>
Scotland	1,500	1,000	500	1,500	100%	<div></div>
Serbia	1,500	1,000	500	1,500	100%	<div></div>
Slovakia	1,500	1,000	500	1,500	100%	<div></div>
Slovenia	1,500	1,000	0	1,000	67%	<div></div>
Spain	1,500	1,000	500	1,500	100%	<div></div>
Sweden	1,500	1,000	500	1,500	100%	<div></div>
Switzerland	1,500	1,000	500	1,500	100%	<div></div>
Turkey	1,500	500	500	1,000	67%	<div></div>
Ukraine	1,500	1,000	500	1,500	100%	<div></div>
Wales	1,500	1,000	500	1,500	100%	<div></div>
Total	82,500	51,000	24,500	75,500	92%	<div></div>

⁵ Those member associations under sanction or suspension are not eligible to receive COVID-19-related funds.

In memoriam

06





Gerd Müller

1945-2021

Gerd Müller, who lifted the 1974 FIFA World Cup™ with West Germany, was one of the most prolific goalscorers in the history of the game.

Commonly referred to by his nickname, *Bomber der Nation* (the Nation's Bomber), Müller rewrote the history books for both Bayern Munich and West Germany as he claimed numerous trophies and set countless records during an illustrious career. The striker plundered a total of 68 goals in 62 appearances for his country.

Standing at just 1.76m tall, Müller was the archetypal penalty-box striker, posing a constant threat to the opposition's goal and capable of scoring from anywhere on the pitch. Whenever he picked up the ball inside the penalty area – whether on the turn, with his left foot, right foot or head, from a standing position or even lying down – fans were not usually made to wait long before seeing the net bulge following one of the striker's ferocious trademark finishes.

Müller netted 14 FIFA World Cup goals, a tally surpassed only by his compatriot Miroslav Klose (16) and Brazil's Ronaldo Nazário (15). He is Germany's second-highest all-time goalscorer behind Klose, although it took the Poland-born goal machine 137 games to reach his total of 71, whilst Müller managed his 68 goals in just 62 outings.

The most significant goal of the Bayern Munich legend's career was the winner he hit as West Germany ran out 2-1 winners over the Netherlands in the 1974 FIFA World Cup final in Munich.

Müller established a reputation of delivering when it mattered most and he also notched a brace in the 1972 UEFA European Football Championship showpiece as West Germany took the crown.

At club level, Müller is the most prolific goalscorer in *Bundesliga* history and struck 365 goals in 427 league appearances for Bayern Munich during a 15-year stint with the Bavarians. After leaving Bayern, he enjoyed a three-year spell with the Fort Lauderdale Strikers in the USA before hanging up his boots in 1982.



Jimmy Greaves

1940-2021

Jimmy Greaves remains by far and away the top scorer in the history of the English top flight, thanks to the 357 league goals he netted during spells with Chelsea, Tottenham Hotspur and West Ham United.

Greaves was equally prolific for England and registered 44 times in just 57 games for his national team. His goalscoring exploits for the *Three Lions* make him the fifth-highest goalscorer in the country's history.

A prodigious talent from a young age and a centre-forward boasting outstanding talent, Greaves burst onto the scene with a debut goal for Chelsea in 1957 at the tender age of 17.

Greaves made a habit of scoring goals on his debut appearances and repeated the trick on his bows for England, AC Milan, Tottenham and West Ham.

Although he spent just a year with the Italian giants after checking in at the club in 1961, Greaves still managed nine goals for the *Rossoneri* before returning to England with Tottenham.

The North Londoners signed Greaves for £99,999, with this rather unusual fee agreed because Spurs' manager, Bill Nicholson, was keen to spare Greaves the pressure of being the first British player to command a six-figure transfer fee.

Although an England regular throughout his career and despite starting the tournament in the starting line-up, Greaves did not feature in England's 4-2 success over West Germany in the 1966 FIFA World Cup™ final.

The lethal frontman struggled with injury during that tournament and was replaced in the starting line-up by Geoff Hurst, who helped himself to a hat-trick in the showpiece.

Following his distinguished playing career, Greaves became one of British television's most popular figures and established himself as a groundbreaking football pundit. His beloved TV presenting partner, former Scotland striker Ian St John, also passed away in 2021.



Giampiero Boniperti

1928-2021

Over the course of Juventus's decorated history, few players have represented the club's famous black-and-white stripes with more distinction than Giampiero Boniperti.

A creative, technical attacking player, Boniperti spent his entire 15-year playing career with Juventus, before going on to serve as a club director and enjoying a two-decade stint as president. Boniperti was one of the finest players of his generation and featured for Italy at the 1950 FIFA World Cup™ and the 1952 Summer Olympics, whilst he captained his country at the 1954 FIFA World Cup™.

He also captured the *Serie A* title five times with the Turin-based outfit.

A hard-working player, Boniperti was an unselfish goalscorer and equally renowned for his ability as an assist provider.

However, that did not stop him racking up an impressive 178 goals for the *Bianconeri*, a record that stood for over 40 years until Alessandro del Piero sent it tumbling in 2006.

Boniperti also holds the third highest number of appearances for the *Vecchia Signora*, with only Del Piero and Gianluigi Buffon standing ahead of him.

After calling time on his playing career, Boniperti remained very much part of the Juventus family and served as the club's president from 1971-1990, during which time he oversaw a period of sustained on-field success.

During his presidential reign, Boniperti famously struggled to watch the second half of the team's games and could regularly be seen disappearing from his seat at the interval as the pressure of watching on as opposed to being out on the pitch took its toll.

Boniperti entered the world of politics in 1994 and became a member of the European Parliament.



Jean-Pierre Adams

1948-2021

Jean-Pierre Adams' story is as much about love as it is football. The former France international defender passed away in September 2021 after spending 39 years in a coma, during which time he was tended to every single day by his devoted wife Bernadette Adams.

In 1982, at the age of 34, Adams was admitted to hospital for knee surgery, but would never regain consciousness after an error with his supply of anaesthetic.

Prior to his retirement from the game, which came a year before tragedy struck, Adams was one of the leading lights in French football, earning 22 caps for his country and establishing a formidable defensive partnership with Marius Trésor.

Born in Senegal, Adams moved to France at the age of ten and went on to chalk up over 200 *Ligue 1* appearances during spells with Nîmes Olympique, OGC Nice and Paris Saint-Germain.

Adams was released from hospital 15 months after entering a coma and was cared for by Bernadette at their home in Nîmes up until his passing.

For four decades, she spent nearly every day caring for Jean-Pierre, bathing him, preparing his food, offering him treats and often talking to him. At no stage did she consider turning off his life support machine.



Roger Hunt

1938-2021

Roger Hunt partnered hat-trick hero Geoff Hurst in attack for England in the 1966 FIFA World Cup final, which ended in a 4-2 win over West Germany. It remains England's only major trophy to date.

Often overlooked in the pantheon of England greats, Hunt scored 18 goals in 34 appearances for England, including three at the 1966 FIFA World Cup.

Hunt is also the second-highest goalscorer in Liverpool's illustrious history, with a total of 285 goals in 492 appearances for the *Reds*. Only Ian Rush, with 346 in 660, has scored more goals for the club.

During his time with Liverpool, Hunt won two league titles and the FA Cup and was also the first player ever to score a goal broadcast on BBC's iconic highlights show *Match of the Day*.



Ebba Andersson

1935-2021

Ebba Andersson was one of the true pioneers of women's football in her home country of Sweden.

In 1973, Sweden women played their first-ever international match with Andersson leading the team as captain.

The match, a 0-0 draw with Finland, would be Andersson's only international appearance at the age of 37.

Sweden have since gone on to become a powerhouse of women's football, finishing as runners-up at the FIFA Women's World Cup in 2003 and earning two Olympic silver medals. Andersson was a crucial driver of women's football in Sweden, leading Öxabäck to victory in the first-ever Swedish women's championship, also in 1973, before going on to clinch a second title two years later.



Tarcisio Burgnich

1939-2021

Tarcisio Burgnich appeared in three FIFA World Cups for Italy and was a pillar of Inter Milan's defence for over a decade.

Nicknamed *La Rocchia* (the Rock) by Inter captain Armando Picchi, Burgnich made 66 appearances for Italy, representing the *Azzurri* at the 1966, 1970 and 1974 World Cups.

He scored a rare goal in the semi-final of the 1970 FIFA World Cup™ against West Germany, which was dubbed the Game of the Century, only to appear on the losing side in the final when Italy were beaten by Brazil.

He was also a member of the Italian team that won the UEFA European Championship on home soil in 1968.

A quick and energetic full-back, Burgnich was ahead of his time, providing an attacking threat along with defensive strength that was perfect for Inter's counter-attacking style in the 1960s.

He made 494 *Serie A* appearances in total, winning four titles, two European Cups and two Intercontinental Cups.

After his playing days were finished, Burgnich became a manager, taking control of over a dozen clubs over two decades.



Yoo Sang-chul

1971-2021

Widely regarded as one of the greatest Korea Republic players of all time, Yoo Sang-chul's name will live forever in his country's football history.

Yoo gained 120 international caps from 1994 to 2005 and was an integral part of the historic Korea Republic team that reached the semi-finals of the 2002 FIFA World Cup™. During the tournament, co-hosted by Korea Republic and Japan, Yoo's team were a revelation, beating the likes of Portugal, Italy and Spain en route to the semi-finals.

Yoo scored in the 2-0 win over Poland in their tournament opener – the first-ever World Cup win for Korea Republic – and was included in the team of the tournament, such was his influence.

An incredibly versatile player – he was named in the K League Best XI side as a defender, midfielder and forward during his career – Yoo won club league titles in his home country and Japan before retiring in 2005.

He went into management after that but, whilst coaching Incheon United, he was diagnosed with pancreatic cancer. He battled on, lifting Incheon from the bottom of the table to avoid relegation before being forced to resign because of ill health in 2020.



Willy van der Kuijlen

1946-2021

Dutch forward Willy van der Kuijlen remains the all-time leading *Eredivisie* goalscorer, with 311 goals in 544 appearances, the majority for his beloved PSV Eindhoven.

Van der Kuijlen, who is also the all-time record scorer in the Netherlands' KVB Cup, spent most of his career in the second striker position, relying on his technique and powerful shot to score week after week.

In his 18 years at PSV, Van der Kuijlen won three *Eredivisie* titles, two KVB Cups and the UEFA Cup in 1978.

Despite his sensational form for PSV, he was restricted to just 22 caps for the Netherlands during their glory years in the 1960s and 1970s.

The difficulty for Van der Kuijlen was that he played in the same position as the great Johan Cruyff and was subsequently often deemed surplus to requirements at international level.

Despite this, he still notched seven goals for his country, with his final appearance coming in 1977.

After retirement, "Mister PSV" remained at the club, working in various guises as youth coach, assistant manager and scout.

A statue of Van der Kuijlen was erected outside PSV's stadium in 2004.



Holger Obermann

1936-2021

Holger Obermann was a man who shone in a crisis and who was wholeheartedly committed to FIFA's vision and values of making a difference through football.

After an accomplished if unremarkable playing career in his homeland Germany and the United States, Obermann made his name first as a journalist and then as a technical consultant for a huge number of member associations.

Known for his development expertise, he travelled on behalf of FIFA, the German Football Association and the German government to a multitude of countries, including Gambia, Malaysia and, most prominently, Afghanistan.

He was the man entrusted with rebuilding Afghan football in 2003 after decades in the footballing wilderness.

The hard work of Obermann – who briefly managed the Afghan men's national team – was a key factor in restoring the status of the Afghanistan Football Federation as a FIFA member association.

After the 2004 Indian Ocean tsunami, FIFA turned to Obermann again, appointing him as a technical consultant for the reconstruction programme in Sri Lanka.

In the same year, Obermann was awarded the Order of Merit of the Federal Republic of Germany and he also received the FIFA Order of Merit in 2010 for his commitment to football development.



Leopoldo Luque

1949-2021

Leopoldo Luque may have only featured at one FIFA World Cup, in 1978, but he certainly made his mark at it by scoring four goals as Argentina won the trophy on home soil.

After scoring in Argentina's first two matches of the tournament, Luque was struck with a double tragedy; he dislocated his elbow and his brother was killed in a traffic accident.

Luque missed the next two games but returned to score twice against Peru and play the full 120 minutes in the final against the Netherlands as Argentina won their first FIFA World Cup.

He scored 22 goals for Argentina, the last coming in 1980, and won five domestic league titles with River Plate.



Horst Eckel

1932-2021

Horst Eckel was the last surviving member of the West Germany side that won the 1954 FIFA World Cup. On 3 December 2021, he passed away at the age of 89.

A highly versatile player, Eckel was an integral part of the West German side that upset the much-favoured Hungary in the 1954 final that became known as the "Miracle of Bern".

A universally admired figure, Eckel was the last surviving member of the team that won West Germany's first World Cup and laid the foundation for the decades of consistency and excellence of *Die Mannschaft* since.

Eckel made 32 appearances for West Germany, the pinnacle of which was the 3-2 win over the golden generation of Hungarian players in the 1954 final.

Coach Sepp Herberger built his team around a nucleus of players from 1 FC. Kaiserslautern, including Eckel, but with all the German players being semi-professional, they were not among the favourites coming into the tournament.

However, their performance in the finals – and the final in particular – has gone down in German football folklore as a unifying moment for a new nation still reeling from World War Two, lost and in real need of inspiration.

Eckel achieved great success at club level too, making his debut for Kaiserslautern in 1950 and going on to win two German league titles. After his playing days were over, Eckel retrained and worked as a teacher until his retirement in 1997.

FIFA remembers

As COVID-19 continued to impact on lives across the world, 2021 was another challenging year for the global population and one in which the football family had to say goodbye to some of its most treasured members. FIFA honours the memories of those named below and countless others who made a difference to the game and our lives.

2021 Palmas FR plane crash, Brazil

Abukari Gariba, Ghana

Adnan Al Sharqi, Lebanon

Agustín Balbuena, Argentina

Ahmed Mghirbi, Tunisia

Ahmed Salmeen, Bahrain

Alan McLoughlin, Republic of Ireland

Albert Beiso, Gibraltar

Albert Bers, Belgium

Alberto Dualib, Brazil

Aleksandar Shalamanov, Bulgaria

Aletta Ngidi, South Africa

Alfred Teinitzer, Austria

Alireza Azizi, IR Iran

Amatsia Levkovich, Israel

Amela Fetahović, Bosnia and Herzegovina

Antoine Bonifaci, France

Anton Urban, Slovakia

Antonio Calpe, Spain

Antonio de la Torre Villalpando, Mexico

Audu Adamu Ejo, Nigeria

Barnabas Imenger, Nigeria

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Celso Güity, Honduras

Clyde Leon, Trinidad and Tobago

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Colin Bell, England

Cornel Drăgușin, Romania

Daniel Guerini, Italy

Danilo Popivoda, Serbia

Doug Cowie, Scotland

Dragan Pantelić, Serbia

Dzyanis Kowba, Belarus

Egbert Mulder, Netherlands

Eleazar Soria, Peru

Enrique Chazarreta, Argentina

Erhan Önal, Turkey

Eugeniusz Faber, Poland

Faisal Abdulaziz, Bahrain

Faisal Al-Shuhail, Saudi Arabia

Fortunato Franco, India	Jamal Al-Qabandi, Kuwait
Francesco Morini, Italy	Jean Nelson, Jamaica
Frank Arok, Australia	Jiří Čadek, Czech Republic
Frank Worthington, England	Jiří Feureisl, Czech Republic
Franz Xaver Wengenmayer, Germany	Jóhannes Eðvaldsson, Iceland
Georgi Georgiev Dimitrov, Bulgaria	John "Jock" Aird, Scotland/New Zealand
German Zonin, Russia	John Mario Ramírez, Colombia
Gilmar Fubá, Brazil	John Mortimore, England
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Gustavo Peña Velasco, Mexico	José Villegas, Mexico
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Hassan Mohamed Mahmoud, Somalia	Juan Espínola, Paraguay
Henri Cirelli, Luxembourg	Juan Masnik, Uruguay
Ian Ormond, New Zealand	Juan Rodríguez Vega, Chile
Ian St John, Scotland	Julio César Anderson, Guatemala
Inge Danielsson, Sweden	Ken Worden, England
Italo Vassallo, Ethiopia	Kenny Hope, Scotland
Ivan Toplak, Slovenia	Kim Suominen, Finland
Jacques Zimako, France	Lamine Dieng, Senegal

FIFA remembers

Lars Høgh, Denmark

Len Ashurst, England

Leroy Lewis, Belize

Luis del Sol, Spain

Luton Shelton, Jamaica

Marcos Ferrufino, Bolivia

Mario Osbén, Chile

Martí Vergés, Spain

Martín Pando, Argentina

Maurizio Mattei, Italy

Mauro Bellugi, Italy

Mehdi Cerbah, Algeria

Mehrdad Minavand, IR Iran

Miguel Miranda, Peru

Mike Smith, England

Milan Živadinović, Serbia

Misheck Chidzambwa, Zimbabwe

Mohamed Noh Hussein, Singapore

Momčilo Vukotić, Serbia

Muamer Abdulrab, Qatar

Nelly Sauter, Switzerland

Nelson Marcenaro, Uruguay

Neno, Portugal

Nikolay Shirshov, Uzbekistan

Norbert Owona, Cameroon

Norberto Boggio, Argentina

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