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**The first 25 years of the Queensland Rugby Football League: claims to
legitimacy in annual reports**

by

Helen Irvine*

Michelle Fortune

School of Accountancy

Queensland University of Technology

2 George Street Brisbane Queensland 4000

* Corresponding author. Email: helen.irvine@qut.edu.au

Telephone: 61 7 31382856

Fax: 61 7 31381812

The first 25 years of the Queensland Rugby Football League: claims to legitimacy in annual reports

Abstract.

Despite the cultural importance of sporting organisations, little academic attention has been paid to the legitimising role of their annual reports. In this paper we examine the role of annual reports in establishing the legitimacy of a new organisation, the Queensland Rugby Football League (QRFL), founded in 1908. Contextualised with media reports from newspapers of the day, twelve annual reports from QRFL's first 25 years are analysed and interpreted using insights from legitimacy theory. Through the presentation of audited financial statements and persuasive narrative accounts of its operations and success, QRFL made claims to pragmatic, moral and cognitive legitimacy as it sought to establish a niche as a new football code and organisation. This contextualised study situates the annual reports in their historical landscape, providing insights about how they contributed to QRFL's efforts in overcoming the liability of newness in a competitive sports environment.

Keywords: legitimacy; Queensland Rugby League; annual reports; accounting history; founding; football

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Introduction

In Australia today, Rugby League football is a highly professionalised and commercialised business (Howell, 2008; Mallory, 2009). This is evident in the legendary Rugby League State of Origin series, an annual three-match battle between Queensland and New South Wales, and in a fiercely contested annual football season that culminates in a highly publicised and well attended Grand Final. Australia-wide, Rugby League was the third most popular sport in terms of attendance in 2009-2010 (ABS, 2012)¹, while in Queensland, it had the highest attendance of all football codes in 2005-06, with 16% of Queenslanders reporting they had attended a match in that period (ABS, 2009).

Because Rugby League, like other football codes, is part of a multi-million dollar sport and entertainment industry, it has attracted the attention of researchers interested in its economic importance (see, for example, Pinnuck and Potter, 2006; Downard and Dawson, 2000; Burkitt and Cameron, 1992; Szymanski and Smith, 1997). This historical study takes a different approach, exploring the first twenty-five years of the Queensland Rugby Football League (QRFL), formed in 1908, through its annual reports. Acknowledging the need for a new sporting organisation to establish its

credibility, we examine twelve of QRFL's annual reports over the period 1908 to 1933 for evidence of claims to legitimacy for a new football code and a new organisation.

Created by and for the working man (Howell, 2008), Rugby League's official beginning in Australia was in 1907, when New South Wales Rugby League was formed. This was followed by the inauguration of the Queensland Rugby Association² in 1908. Since then Rugby League football in Australia has grown in strength, projecting powerful "social, cultural and even political dimensions" (Headon, 1999: 101). However it was not always in its present position of strength. In its early years the new code faced considerable opposition (Moore, 2008; Nielsen, 2008), and in order to build its credibility and legitimacy as a new code and a new organisation, Rugby League organisations promoted the game, and responded to the social, sporting, organisational, economic and financial expectations of the day. Queensland Rugby League's (QRL) fledgling antecedent, QRFL, faced enormous challenges in its quest for the reputation and legitimacy it enjoys today. Initially it faced ongoing competition from established football codes, and weathered not only several attempts to close it down, but also World War I and the Depression. This contextualised study examines QRFL's formal annual reports over its first 25 years for evidence of claims to legitimacy made in the face of these challenges.

All new organisations face such challenges, and need to establish their niche in society by demonstrating their legitimacy (Baum and Oliver, 1996; Stryker, 2000; Tornikoski

and Newbert, 2007; Golant and Sillince, 2007). This is vital if they are to overcome the liability of newness and increase their chances of survival (Singh et al., 1986). Mission-driven not-for-profit (NFP) organisations, including sporting bodies, are not exempt from the necessity of demonstrating responsiveness to their community and portraying an acceptable image in order to mobilise resources. This process of achieving legitimacy has pragmatic, moral and cognitive dimensions, requiring organisations to demonstrate success (the pragmatic dimension) and adherence to institutional norms (the moral dimension), in order to achieve general acceptance and a taken-for-granted existence (the cognitive dimension) (Suchman, 1995). Organisations can strategically enhance this process by portraying themselves as credible and worthwhile organisations (Golant and Sillince, 2007).

An organisation's annual report is the primary formal vehicle in which it can portray its legitimacy. Through the financial and narrative sections of annual reports, NFP organisations make claims about how they have met institutional expectations regarding achievement of their mission and financial responsibility, and present themselves as acceptable to their members and the community, and therefore worth supporting. There is thus a space for a closer examination of the legitimising power of NFP annual reports, particularly an historical study of the time an organisation is founded, and during its early years, when these legitimacy claims are crucial to organisational survival. With some notable exceptions (Irvine, 2002; Christensen and Mohr, 2003; Normand and

Wootton, 2010), historical research on NFP annual reports, and particularly on the reports of sporting organisations (Halabi, 2007), is limited. This is surprising, given the powerful cultural impact of football in particular (Cooper and Johnstone, 2012), and indicates that an examination of the annual reports of NFP sporting organisations warrants further attention (Carnegie and Potter, 2000).

The next section of the paper outlines the early history of QRFL. Following this, we frame the study around legitimacy theory and the role of annual reports in demonstrating organisational legitimacy. The manner in which the study was conducted is then presented, with analysis of the financial and narrative sections of QRFL's annual reports following. The concluding section outlines the contributions and limitations of the study and identifies opportunities for future research.

The Queensland Rugby Football League

Historically, sport has played an integral role in Australian society. Particularly during a time of rapid social change and high immigration in the nineteenth century, sport provided a means for establishing a sense of local belonging for Australians (Capling and Marjoribanks, 2008; Howell, 2008). Sporting clubs for boxing, billiards, cricket, golf, horse racing, lawn bowls, rowing and sailing were established in Australia in the 1800s (Stewart and Smith, 2000), and sport flourished between 1901, the year Australian colonies were federated, and 1939, the beginning of World War II (1939-

1945) (Stewart et al., 2004). During this time, the opportunity for people to wager on the result of horse races and boxing matches caused these sports to become largely commercialised and professionalised. In the early twentieth century there were two schools of thought about the professionalisation of sport: the public school élite believed it was inconsistent with their values of sport, and on the other hand, members of the middle class believed that working class members of the community should be remunerated for playing, albeit while still maintaining amateur status (Sheard, 1997; Nielsen, 2008; Howell, 2008).

In 1908 when QRFL was formed, there were two other football codes in Australia. Australian Rules football was established in the mid-nineteenth century, with club members drawn from the community's cricket clubs, pubs, churches and schools (Capling and Marjoribanks, 2008), and their membership fees assisting in the acquisition of equipment and payment of playing costs. Australian Rules football was the only football played in Queensland from 1866 until 1882, when Rugby Union formally surfaced in Brisbane, becoming the dominant form of football in Queensland by 1890³, as evidenced by its 72 Brisbane-based clubs in that year, and its capacity to attract large crowds (Horton, 2006). This code assumed the ethos and attitudes of the dominant upper social echelons of society, while members from the middle class of society administered the code.

The amateurism in Rugby Union, accompanied by the neglect of players' financial needs, was one of the factors that precipitated the formation of the new football code, with the 1907 establishment of New South Wales Rugby League making it distinctly different from the purely amateur standing of the other two dominant football codes (Howell, 2008; Nielsen, 2008). Some of the key issues evident in the early 1900s that led several administrators and disgruntled working-class players to break away from Rugby Union were dissatisfaction regarding insurance coverage, payment of travel allowances and accommodation, and wage reimbursement for being absent from work (Phillips, 1998; Fagan, 2006; Noonan, 2009)⁴.

Thus from its earliest days, Rugby League football was aligned with the working man, and with the policies of the Labor party (Howell, 2008). To fund its commitment to addressing the financial needs of its players, the new code commenced charging patrons for admittance into enclosed playing grounds. Rugby League adopted slightly different rules from Rugby Union to make the game more appealing to spectators whose gate entry fees endowed the League with finances to pay players and hire grounds (Phillips and Hutchins, 2003; Higgison, 2014a). This was a unique feature of Rugby League, which was established not with the object of accumulating wealth, but to enable it to provide financial compensation to players⁵. Particularly crucial to the success of the new code was the recruitment of Dally Messenger, a champion Rugby Union player. When he signed up with New South Wales Rugby League in 1907, he drew large

crowds to the new code, stealing them away from Rugby Union due to his individual brilliance, and forcing that code to embrace and defend its amateur founding principles more convincingly than before (Fagan, 2006)⁶.

In 1908, a year after the formation of New South Wales Rugby League, the Queensland Rugby Association was officially instituted by a group of discontented Brisbane Rugby Union players as a governing body for Rugby League football throughout the state. Similar to the New South Wales body, it recognised the need to pay working class players (Sheard, 1997), charging patrons for admittance to enclosed playing grounds in order to fund players' payments (Phillips and Hutchins, 2003). The new body began building club competitions, successfully attracted spectators, yielded large gate-takings, and captured the hearts of working-class Queenslanders, from the beginning capturing the nationalistic fervor of the times in the early days of Federation (Howell, 2008).

During the turbulent years of World War I, QRFL endured public criticism for its decision to keep playing while Australian soldiers were fighting overseas⁷, but gained ascendancy over Rugby Union during this time. QRFL established Rugby League on a "profitable and solvent basis in Brisbane in the pioneering years from 1908 until 1922" and in 1929 handed the oversight of metropolitan Rugby League club football to Brisbane Rugby League as a "paying and profitable concern" (QRFL, 1929:7)⁸. However, its long term success did not come easily. The code continually suffered ongoing public mockery and criticism from Rugby Union elitists in its early years

(Howell, 2008). Rugby League successfully defended itself in 1912, 1919 and again in 1929, from attempts at what was described as “secession” by Rugby Union (QRFL, 1929), and during the Great Depression, suffered as its members and players lost their jobs and game attendance fell. By 1933, at the conclusion of the 1932 season, twenty-five years after its formation, QRFL reported that during the English Rugby League team’s tour of Australia “the only games the Englishmen failed to win out of the 18 they played in Australia on their 1932 tour were in Queensland” (QRFL, 1933:3). By this stage, the fledgling code and organisation had established its position in the international arena.

Claims to legitimacy in annual reports

New organisations face the obvious start-up challenges of establishing an organisational niche by demonstrating their intentions, obtaining resources, setting their boundaries, and conducting exchanges (Katz and Gartner, 1988). But if they are to survive, they must also achieve a state of legitimacy, which can be defined as:

... a condition or status which exists when an entity’s value system is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity’s legitimacy (Lindblom, 1993, p. 2).

Particularly in a competitive environment, new organisations need to establish good relations with their community and convince that community that they will bring benefits (Baum and Oliver, 1996). Four strategies have been identified, whereby an

organisation can work at achieving a state of legitimacy: by providing information about its activities that is aligned with “popular views of what is appropriate” (Lindblom, 1993, p. 13), particularly in situations where there have been failures; by changing perceptions of its behaviour without changing the behaviour itself, in order to educate the public by providing information; by managing perceptions through drawing the focus to other issues and symbols that have a “high legitimate status” (Lindblom, 1993, p. 15); and by changing expectations about how the organisation is performing (Lindblom, 1993). If attention is not paid to important legitimising strategies, and organisations are judged as failing to operate in accordance with their respective social contract, they will be penalised and their survival threatened (Mathews, 1993; Deegan, 2002).

Consistent with Lindblom’s identification of the strategic nature of organisations’ claims to legitimacy, Suchman (1995) identified pragmatic, moral and cognitive legitimacy, all of which are needed by new organisations if they are to survive (Golant and Sillince, 2007). Pragmatic or evaluative legitimacy is strategic and depends on organisations’ ability to create “the impression of a credible organization” (Tornikoski and Newbert, 2007: 312) and convince their audiences or constituencies of the worthiness and success of their achievements in order to validate their existence (Suchman, 1995; Golant and Sillince, 2007). Moral legitimacy rests on rational assessments of desirable, responsible organisational behaviour, on the institution of

socially acceptable procedures and structures, and, to a lesser extent, on the charismatic personalities of organisational leaders (Suchman, 1995). An organisation has achieved elusive cognitive legitimacy when it attains a taken-for-granted status that meshes in a comprehensive way with societal belief systems and institutional logics (Suchman, 1995; Golant and Sillince, 2007). Thus legitimacy can be conceived as multi-dimensional: first legitimacy is a desirable state to achieve because it brings benefits that increase the likelihood of organisational survival (Gartner, 1985; Baum and Oliver, 1996); second, legitimacy is evident in various forms (pragmatic, moral and cognitive) (Suchman, 1995); and third, legitimacy can be strategically managed (Lindblom, 1993).

In their study of the founding of an HIV/AIDs organisation in the US, Golant and Sillince (2007: 1149) identified the strategic construction of organisational legitimacy as depending on twin dimensions, “the persuasiveness of organisational storytelling and on the realization of a taken-for-granted narrative structure”. These dimensions can potentially find expression in annual reports, which are an important and powerful formal medium through which organisations provide evidence of the legitimacy of their activities (O’Donovan, 2002; Irvine, 2002). The annual report provides a means for management to disclose information in response to societal concerns, to manage or manipulate perceptions about it, to deflect attention away from sensitive issues, or even to correct expectations about its behaviour, and ultimately to assure the organisation’s place within society (Deegan et al., 2002; Irvine, 2002).

As portrayed in Figure 1, organisations can use annual reports to make claims to legitimacy through their adherence to institutional norms by producing financial statements, and by defending and promoting the success of their activities through persuasive narrative.

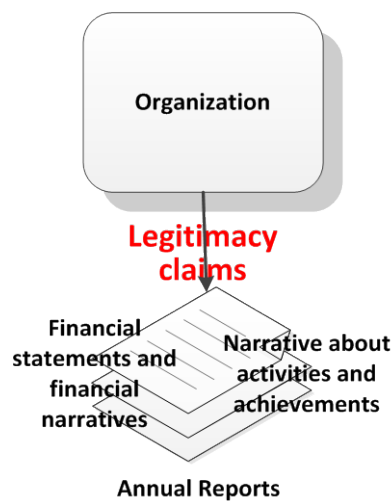


Figure 1. Claims to legitimacy in annual reports

Financial statements thus play a powerful legitimising role, demonstrating an organisation's worthiness to its societal audience (Irvine, 2002; Normand and Wootton, 2010; Craig and Amernic, 2008; Flack, 2007). The legitimising power of financial reports in particular has been highlighted in a number of studies. Irvine (2002) identified the way the audited financial reports of the Salvation Army in its early years contributed to establishing its credibility and justifying its reliance on funding from the public by addressing concerns about its fundraising methods. The authors of a study of the financial reports of the Northwestern Sanitary Commission, a NFP organisation

formed in Chicago in the 1860s, identified the way it employed financial statements to mitigate accusations of mismanagement of funds and thereby legitimise its activities (Normand and Wootton, 2010). In a study of the use of accounting in the privatisation of Canadian National Railway, Craig and Amernic (2008: 1085) proposed that “the narrative framing of success is made rhetorically potent by deploying accounting performance measures”. In addition to financial statements, annual report narratives can be a powerful way of signalling competence and assurance, providing evidence of mission accomplishments and enhancing legitimacy (Flack, 2007).

Similar to the way an individual presents oneself as favourably as possible (Goffman, 1959), an organisation can adopt various strategies to demonstrate that its operations are in congruence with societal expectations, hence reinforcing perceptions of legitimacy (Dowling and Pfeffer, 1975). This notion can be applied to organisations (Lindblom, 1993; Suchman, 1995), and to organisational communication including annual reports, in which organisations present themselves in the best possible light (Merkl-Davies and Brennan, 2007; Brennan et al., 2009; Merkl-Davies et al., 2011; Higgins and Walker, 2012). Consistent with the four legitimising strategies outlined earlier (Lindblom, 1993), it is argued that by judicious use of various modes of communication, organisations’ annual reports can be used to manage impressions (Merkl-Davies et al., 2011; Brennan and Merkl-Davies, 2013), respond to perceived public concerns, and shift or strengthen community perceptions (O’Donovan, 1999).

The annual reports of British industrial corporations in the late twentieth century were found increasingly to serve a management purpose of a non-accounting nature (Lee, 1994). It was claimed they were used as a mechanism to influence perceptions by communicating images of corporate identity and non-accounting projections. In an historical study of the Baltimore and Ohio Railroad in the period 1827 to 1856, the management was found to have used annual reports to convey the problems, plans and performance of the entity to a broad audience including owners, the government and public officials (Previts and Samson, 2000). Christensen and Mohr (2003) drew a similar conclusion in their study of the annual reports of US museums, suggesting they were produced as public relations documents.

Consistent with the language of success (Craig and Amernic, 2008), in which the best possible impression of activities is presented, is the judicious use of attractive photographs and images. Despite accountants' opinions that such visual images in annual reports are "lightweight elements of annual report packaging" (Davison, 2007, p. 137), it has been acknowledged that they contain rich and potent messages that can be useful in shaping corporate identity and reputation (Davison, 2007; Davison and Warren, 2009; Cho et al., 2009).

As previously defined, legitimacy is considered to be a condition, status or perception, whereas legitimation is a process undertaken strategically by organisations to move them towards this state (Brown and Deegan, 1998). This process may be achieved by a

particular disclosure strategy whereby an organisation responds to its environment and either demonstrates that it is also changing, or explains why it has not changed (Deegan et al., 2002). This is particularly salient for a new organisation. It faces a daunting task when seeking to gain legitimacy and attract new “allegiant constituencies” (Suchman, 1995: 587), and managers are generally aware of the need to demonstrate pragmatic legitimacy by proactively identifying and satisfying their audiences’ instrumental demands and expectations, demonstrating success and establishing the reputation of their key players. Gaining moral legitimacy depends on demonstrating conformity to “principled ideals”, and the establishment of socially accepted structures and practices (Suchman, 1995, p. 588). Evidence of persistence and extension of influence can assist in gaining cognitive legitimacy, which may be sought by modelling organisational behaviour on other successful organisations (DiMaggio and Powell, 1983; Suchman, 1995), and which is likely assisted by a concerted effort at organisational evangelism, i.e. consistently promoting the organisation.

Historical empirical research examining disclosures in NFP annual reports has been limited (Christensen and Mohr, 2003), the dearth particularly evident in relation to sporting organisations, despite their cultural and economic significance (Pinnuck and Potter, 2006). This historical study of the early years of QRFL addresses that gap, providing insights into the claims to legitimacy evident in its annual reports.

The study

To examine the role of annual reports in establishing the legitimacy of QRFL over its first twenty-five years of operation, we used a document analysis approach (Krippendorf, 2004; Steenkamp and Northcott, 2007). We examined financial statements and report narratives (Previts et al., 1994; Guthrie and Abeysekera, 2006), and contextualised these with media reports of the time. Using an online database⁹, we conducted three separate searches¹⁰ of the major Brisbane newspapers of the day¹¹ between 1 January 1860 and 31 December 1933 in order to gauge public sentiment about the activities surrounding the new league, and QRFL in particular.

In addition to media reports, annual reports were used as the primary unit of analysis, since they have a high degree of credibility (Tilt, 1994), and represent a means by which organisations construct their image (Gray et al., 1995; Guthrie and Abeysekera, 2006). They are stable, usually accessible, and are often the main form of formal communication between organisations and their audiences (Unerman, 2000). In this case, the sample was limited by the availability of annual reports, with only twelve from the first twenty-five years able to be accessed from a private source¹², from QRL and from the State Library of Queensland. To our knowledge, there are no other publicly available copies of QRFL's annual reports from any of its remaining first twenty-five years, although we acknowledge that some may be privately held. These reports are listed in Appendix 1, which also identifies relevant dates and the names by which the

organisation was described. Acknowledging that audited accounts are a powerful legitimating feature (Irvine, 2002), we include auditors and the amount expended on audit fees, if reported.

As there is no single consistently used method of recording the contents of documents (Unerman, 2000; Milne and Adler, 1999), and since QRFL's annual reports were quite short, we classified categories of content by proportions of a page, but in examining them for instances of legitimising narrative, we identified sentences. As shown in Table 1, we adapted and extended the categories used in Christensen and Mohr's (2003) study of US museum annual reports to analyse the financial and narrative content of QRFL's annual reports.

Christensen and Mohr (2003)	QRFL's Annual Reports	Legitimacy Themes
Attendance	Narrative reports about games	Statements that demonstrate claims to pragmatic, moral and cognitive legitimacy
Cover/Contents	Cover/Contents	
Letters (directors, trustees, officers)	Letters (from directors, chairman, secretary)	
Programs and products	Letters (reports of games)	
Personnel (trustees, management, staff)	Information about office bearers and players (governance, expertise, professional practices)	
Other graphs and charts	Non-text (photographs, charts, graphs)	
Donors and owners	Addressees	
Financial	Financial report: Balance Sheet, Statement of Receipts and Payments, Audit	Legitimacy claims in financial statements and financial narrative

Table 1. Annual report content – narrative and financial

Using the analysis framework of Figure 1 and Table 1, we searched for evidence of

legitimacy claims in the annual reports, combining form-oriented (Sydserff and Weetman, 2002) and meaning-oriented analysis (Smith and Taffler, 2000). Form-oriented analysis, by objectively counting themes, words or concepts, was appropriate for identifying detail in QRFL’s annual reports, while meaning-oriented analysis assisted in inferring contextualised and theoretically-informed explanations (Ahuvia, 2001). In examining narrative text of QRFL’s annual reports for evidence of claims to legitimacy, we used the key indicators outlined in Table 2. They are based on Suchman’s (1995) identification of the communicative strategies for gaining legitimacy.

<i>Type of legitimacy</i>	<i>Evidential claims for gaining legitimacy</i>
Pragmatic	<ul style="list-style-type: none"> • Meet the needs of audiences • Highlight success • Establish reputation of key personnel
Moral	<ul style="list-style-type: none"> • Demonstrate altruistic ideals • Embed new structures and practices
Cognitive	<ul style="list-style-type: none"> • Extend influence • Persist

Table 2. Communicative strategies for gaining legitimacy (based on Suchman, 1995).

While the length of QRFL’s financial reports was constant over its first twenty-five years at one page or slightly less, the length of report narratives in the Letters varied widely, from one-and-a-quarter pages in 1923, to four-and-a-half pages in 1929 (see Figure 2).

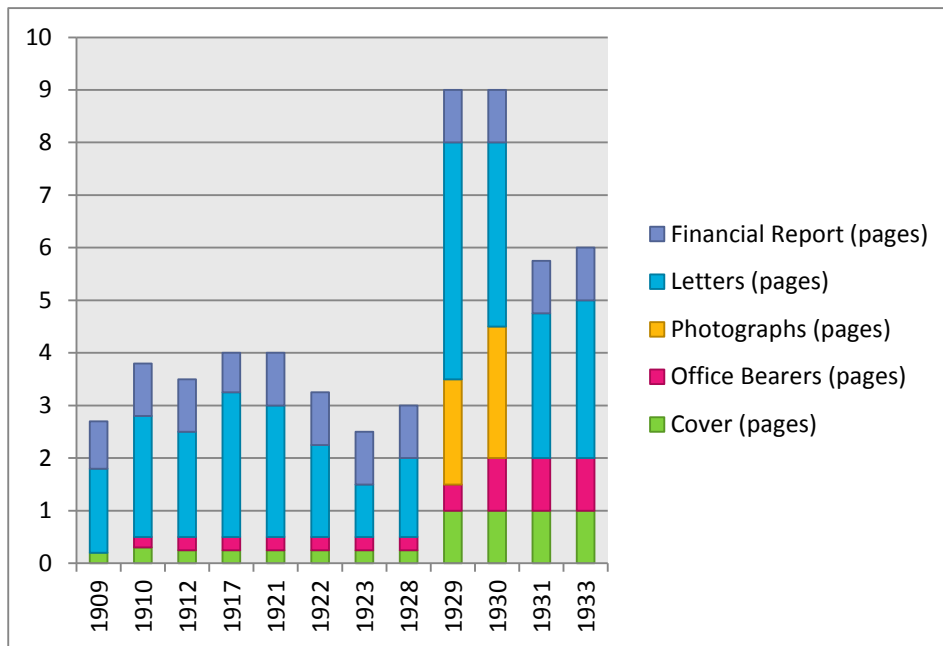


Figure 2. Length and Detailed Contents of Annual Reports (QARL, 1909, 1910; QRFL 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL 1917).

Further examination of the annual reports revealed that the inclusion of non-text material, in the form of photographs, was only evident in 1929 and 1930. Also, as portrayed in Figure 3, the attention given to finances in the narrative of the Letters was relatively small when compared to that about games and other matters.

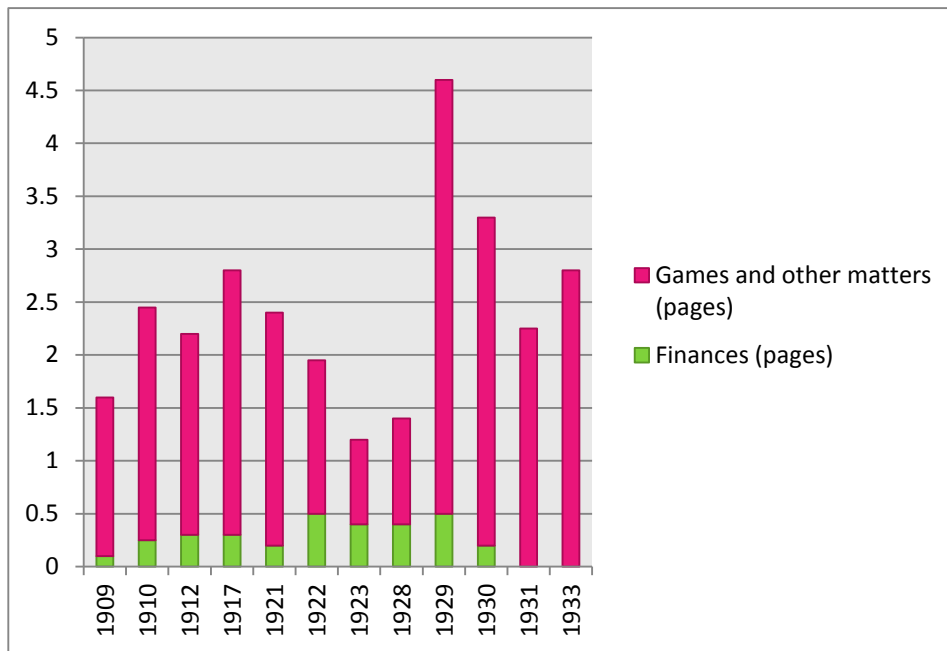


Figure 3. Content of Letters in Annual Report (QARL, 1909, 1910; QRFL 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL 1917).

After this preliminary analysis, and based on the characteristics identified in Table 2 for each of the three kinds of legitimacy, the reports were examined for evidence of legitimising practices and statements, specifically in the form of financial statements and associated financial narrative, and the portrayal of success statements about the code of Rugby League and QRFL. In order to contextualise the statements made in the annual reports, we integrate relevant media reports, where they were available and appropriate.

Claims to legitimacy in the annual reports of QRFL

The audience of QRFL's Annual Reports

In the early years of QRFL, the identified audience of the annual reports was internal to the club. The letter from the Secretary was addressed to members as “Gentlemen” (QARL, 1909), “the Chairman and Members” (QARL, 1910; QRFL, 1912), “the President and Members” (QRL, 1917), “Mr Chairman and Gentlemen” (QRFL, 1921, 1922, 1923) or “Mr President and Gentlemen” (QRFL, 1928, 1929, 1930, 1931, 1933). These were the people who contributed membership fees, participated in the code, paid to attend games, and generally acted as ambassadors for Rugby League, doing what they could to promote the game. Consequently, demonstrating legitimacy to this audience was crucial. These early reports acknowledged that QRFL was in its infancy, and required the faithful support of members if the code, and the club, were to succeed. The presentation of the annual reports for QRFL members, and the positive, legitimising nature of comments, was evident in report narratives that highlighted success:

The thanks of your Committee are tendered here and now to the Referees' Association for their unselfish support and assistance during the season, to the several Club secretaries, to the selectors for their arduous services, to the Junior Committee, to all our supporters, and last, but not least, to the Press generally for the support extended to the game (QRFL, 1912: 2).

In submitting for your consideration the Thirteenth Annual Report and Balance Sheet, your Committee has to congratulate the members in general on the excellent advancement made in the popularity of the game in the past season (QRFL, 1921: 1).

In conclusion, your Committee trust that all connected with the game will work in its interests and maintain the premier position which it at present occupies in the eyes of the public (QRFL, 1923: 2).

Your committee notes with some degree of pleasure the further advance of the Rugby League game in the schools under the able management of the State Schools Rugby League (QRFL, 1929: 6).

Although it must be acknowledged that annual reports are not widely read (Hyndman, 1990, 1991), nevertheless in the early years of QRFL, its meetings, including the annual general meeting where the annual report was presented, attracted a certain amount of media attention, due to the sensational nature of the League's break from Rugby Union, the excitement of matches and publicity surrounding Rugby League events (see, for example, *The Brisbane Courier*, 1909a, 1914a, 1914b, 1925a, 1925b, 1925c, 1926a, 1927a, 1927b, 1930b, 1930c, 1932, 1933a).

The Brisbane Courier's (1914a:7) coverage of the sixth annual meeting of Queensland Rugby Football League stated (in part) "The Chairman, in moving the adoption of the report and balance-sheet, congratulated the officers on the good work they had done, and the splendid results achieved". This was followed with a commentary on a lively debate about the electorate system of the League¹³. A few days after the meeting, Mr Harry Sunderland¹⁴, the League's Secretary, in a letter to the editor of *The Brisbane Courier*, sought to set straight an accusation that he made an incorrect statement in the League's 1914 annual report about the record gate takings from interstate matches (*The Brisbane Courier*, 1914b: 4).

Prior to the QRFL Annual Meeting of 1925, *The Brisbane Courier* (1925a: 17) alerted its readers to the content of the annual report and balance sheet:

The annual meeting of the Queensland Rugby League will be held at 23 Victory Chambers, on Thursday evening next, when the annual report and balance sheet will be presented, and the election of officers take place. The report shows the parent body to have experienced the most successful year in its history... The financial statement shows that the receipts for the season reached more than £14000, and after distributing to the various branch leagues a sum of £1000 the assets exceed the liabilities by £3000.

A second notice about the forthcoming meeting was printed a few days later (*The Brisbane Courier*, 1925b: 13), in which it was announced that “The meeting is open to the public, and a large attendance is expected”. Further, a report of the meeting was provided for readers, praising the achievements of the League and summarising the financial report:

The seventeenth annual meeting of the Queensland Rugby Football League was held last evening at Victory Chambers ... Mr Larcombe, in moving the adoption of the report and balance-sheet, said that the season under review was one of records, and the financial results were enough to warm even the heart of a Scotchman (*The Brisbane Courier*, 1925c: 15).

Thus while the reports were formally addressed to the members, their content was disseminated much more widely. Given the controversy surrounding QRFL in its early years, and its efforts to establish itself as a new code and new organisation, the inclusion of positive statements in the annual reports about the League’s performance and progress can be interpreted as a legitimising strategy.

Financial statements and narratives about finances

QRFL's 1929 Annual Report noted that "[f]inance always plays an important part in the control of any organisation, whether it is a home, a limited liability company, a sporting organisation or a nation" (QRFL, 1929:3). In QRFL's first twenty-five years, the financial report typically contained three items: a Statement of Receipts and Payments, reflecting the cash-based system in the pre-accrual accounting era, a Balance Sheet, and an acknowledgment that the reports had been audited (see Appendix 1). Newspaper reports of the League's finances were evident throughout the period, with attention paid to the financial statements presented at the annual meeting, to gate receipts, or financial controversies (see, for example, *The Brisbane Courier*, 1914a, 1914b, 1925a, 1925c, 1926a, 1926b, 1926c, 1927a, 1930b, 1930c, 1932, 1933a)¹⁵.

In the formal accounts, Statements of Receipts and Payments were very detailed, reporting numerous revenue streams and outlays for expenses. Appendix 2 illustrates the twelve revenue streams reported in QRFL's 1929 Statement of Receipts and Payments. These were typical of the revenue patterns over the period of the study, details of which are portrayed in Figure 4. They indicate that gate receipts (for both international and local matches) were the dominant revenue stream, a powerful indicator of the code's popularity with the public.

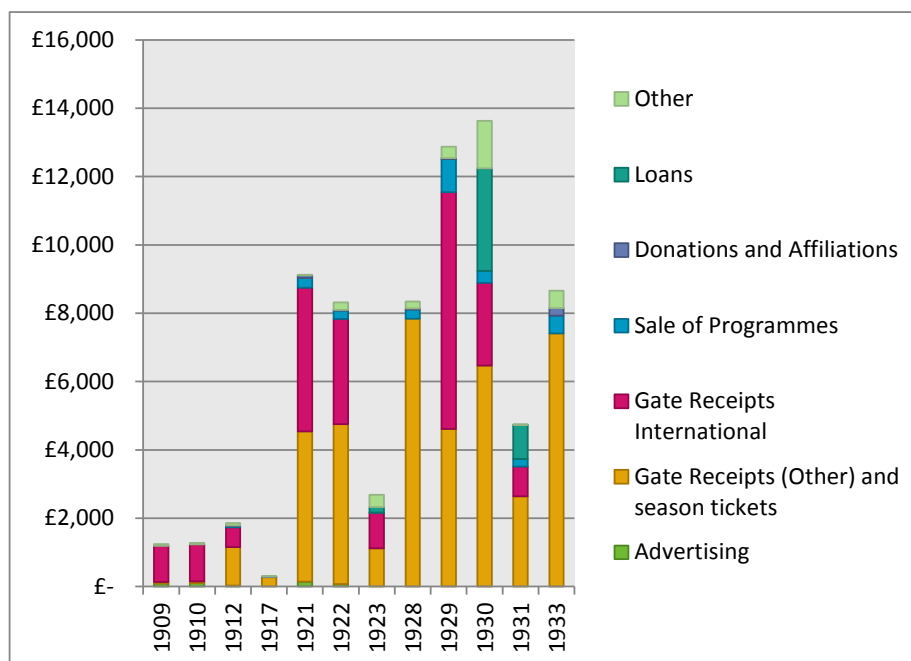


Figure 4. Components of Receipts (selected years 1908 – 1933) (QARL, 1909, 1910; QRFL 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL 1917).

The Brisbane Courier frequently reported news of gate receipts (see, for example, *The Brisbane Courier*, 1914a, 1925a, 1925b, 1926a, 1928a, 1930b, 1932, 1933a), including the controversy, already referred to, in which Sunderland, the QRFL Secretary, responded with a letter to the Editor defending his claim that “the gate takings of 1913 were records in every instance” (*The Brisbane Courier*, 1914b: 4). An article Sunderland wrote appeared in *The Brisbane Courier* (1930c:8), in which he reported that “the auditors have at last finished their examination of the English tour documents, and have presented their report”. This illustrates the fact that the financial reliability of

QRFL was in the public spotlight, and that QRFL was concerned to demonstrate its adherence to reliable practices, indicating the building of moral legitimacy.

Also as evident in Figure 4, modest loans appeared in the early years, but became a more substantial source of funds in the 1929 season, when Harry Sunderland, QRFL Honorary Secretary and a State Rugby League selector, lent QRFL £2,000, which was paid back entirely during the year (QRFL, 1930: 9). This particular year was described as “one of the most parlous and trying periods” that the organisation had faced since its beginning, characterised by “rivalry”, “dissension”, attempts to take away the League’s assets, and including a request from the Australian Board of Control of Rugby League for QRFL to contribute £2,500 towards sending the Australian Rugby League Kangaroos on an international tour (QRFL, 1930:4). Another loan of £1,000 was recorded during the following season, also from the QRFL Honorary Secretary, Harry Sunderland, with an outstanding balance of £700 shown in the 1931 accounts (QRFL, 1931: 6). The Depression, wet weather that affected attendances at matches during the New Zealand team’s tour, and the retirement of “star players” explained the need to resort to loans (QRFL, 1931:3), and addressed what may have been legitimacy concerns.

Analysis of the twelve Balance Sheets revealed that debt ranged from just 5% of total assets in 1912 and 1929, to 74% of assets in 1931. Further, in its first twenty-five years, QRFL accumulated modest net assets (equity) and carried very small cash balances

forward from season to season (see Figure 5). As reported in the newspaper from time to time (see, for example, *The Brisbane Courier*, 1914a, 1930b, 1930c), it was nevertheless able to stay afloat, demonstrating its capacity to operate successfully, and thereby claiming pragmatic legitimacy.

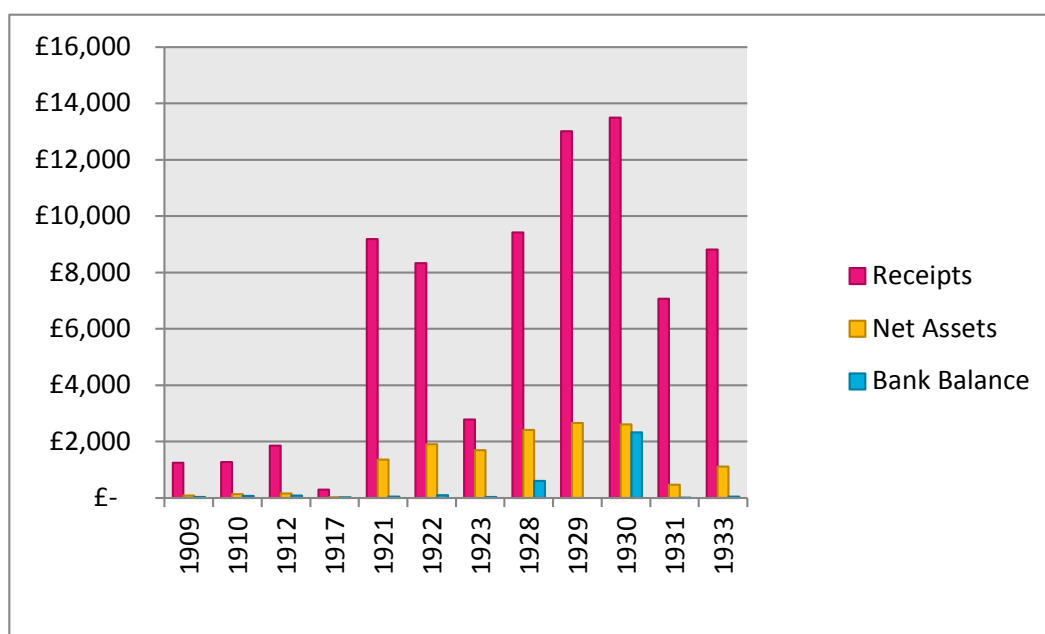


Figure 5. Receipts, Net Assets and Bank Balances of QRFL (selected years 1909 – 1933) (QAFL, 1909, 1910; QRFL 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL 1917).

As already indicated, QRFL’s formal report narratives provided limited commentary on the finances. In particular, they documented gate takings for specific matches, reflected on the overall financial position, and in the case of crises or significant challenges, identified issues and provided justifications and explanations, as summarised in Table 3. By emphasising its financial success, and its reliability in handling financial matters,

QRFL was able to demonstrate its pragmatic and moral legitimacy respectively. In particular, where financial performance may have been construed as unsatisfactory, explanations offered reassurance that the organisation was sound and reliable.

Report Year	Total Receipts £	Reserves (net assets) £	Financial summary including crises/incidents identified and explanations provided
1909	1247	83	Appreciation of satisfactory state of league's finances despite attempts by the "old game" to "nullify" their efforts (QARL, 1909:1)
1910	1276	134	Improved position of league with substantial credit balance
1912	1,856	155	Visit of New Zealand team produced exciting football and was financially successful
1917	297	21	Very heavy ground charges slightly depleted finances, but League is solvent
1921	9,179	1,358	Payment of player honorariums and taxes to Federal government were more than compensated for by excellent gate takings
1922	8,336	1,909	Began with debt of over £1,000 on ground and paid subsidies to six Brisbane senior clubs, but strong revenues prevailed
1923	2,784	1,690	Satisfactory attendances and resulting finances
1928	9,416	2,416	Depletion of reserves of 1927, due to loss on financing North Queensland team's visit and grants to district leagues
1929	13,006	2,659	Financial success of 1921-22 tour to England highlighted ahead of incurring expenses for proposed tour in 1929-30.
1930	13,492	2,616	Triumph in the face of ongoing challenges including dissension and the cost of funding the Kangaroos international tour.
1931	7,065	461	Low cash reserves attributed to the Depression, retirement of star players, and loss on New Zealand team's tour.
1933	8,813	1,109	Loss on visit of NSW team to Brisbane; anticipating heavy cost of sending Australian test team to England

Table 3. Financial results and commentaries of QARL (1909 – 1910) and QRFL 1912 – 1933 (QARL, 1909, 1910; QRFL 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL 1917).

By far the most prevalent narratives about finances were those we identified as attempts to gain moral legitimacy, with sound financial outcomes and adherence to honourable financial principles stressed. Most of these were in the first seven reports examined, reflective of the youthful state of QRFL:

Your Committee has pleasure in appending the Honorary Treasurer's Report on the financial transactions of the League during the season, and do not hesitate to express their unqualified appreciation of the satisfactory state of the League's finances. The Balance Sheet shows a credit balance of £82 14s. 3d. (QARL, 1909:2).

Turning to the financial aspect of the League's doings, your Committee claim to have exercised all possible care, consistent with judicious management, of the funds throughout the season (QARL, 1910:2).

The Hon. Treasurer's report, I think you will admit, discloses a very satisfactory state of affairs ... Your Committee have treated the players, both representative and otherwise, in a most generous manner, having disbursed no less a sum than £468 5s. 4d., in travelling expenses, fares and allowances, out of which £64 13s. 1d. has gone to Country players who were given a chance to prove themselves, thus showing that the dominant idea with your management has been to foster the game and give the players the resultant benefit (QRFL, 1912: 2).

It is pleasing to note that the finances, although slightly depleted, do not leave the League in an impoverished condition, the credit balance being £22 4s. 10d. (QRL, 1917: 3).

References were frequently made to "satisfactory" (QRFL, 1923: 1) "remarkably good" (QRFL, 1928: 1) or "sound" finances (QRFL, 1933: 3), with healthy gate receipts also highlighted, indicative of financial success and of the popularity of the code (QRL,

1917: 2; QRFL, 1922: 1; QRFL, 1929: 5), and thereby making a claim to pragmatic legitimacy. As identified earlier, these were frequently referred to in the media.

Particularly from 1928 onwards, narrative about responsibility in relation to managing finances could be identified as seeking to build legitimacy by promoting an image of success (pragmatic legitimacy), emphasising consistently sound structures and practices (moral legitimacy), and highlighting the prospect of persisting successfully in the future (cognitive legitimacy):

The players have not been stinted, preparation of State teams has been maintained with sufficient cost and care to ensure good team work – and success – a further amount has been written off Davies Park, and every part of the State has been considered in the management policy of the League (QRFL, 1929: 7).

Your League has invariably been able to secure financial aid from its supporters or officials when it has been needed for ground ventures or to send teams abroad, and with a spirit of harmony and ‘team work’ prevailing, there is no reason to feel that the same aid will not be available in the future. The coming season, for these, promises to provide some splendid results (QRFL, 1931: 3).

QRFL’s financial reports were audited, and always indicated the name(s) of the auditor(s) (see Appendix 1). This was a means of demonstrating to its audience that QRFL demonstrated financial integrity and was therefore a morally legitimate organisation, particularly since these reports also received press coverage (*The Brisbane Courier*, 1914a, 1925c, 1930d). Financial challenges occurred and were addressed with reference to the financial situation and how it was being interpreted and handled. Reductions in gate receipts due to ground issues, debt relating to ground development,

the impact of World War I on gate receipts, “heavy” charges for ground rental (QRL, 1917: 4), the Depression, during which QRFL’s “liquid assets” almost vanished (QRFL, 1931: 3), and the cost of sending representative teams overseas (QRFL, 1930, 1933) all took their toll on finances and were strategically addressed by highlighting the positive response of QRFL, as evident in the 1928 report:

The details recorded in the balance sheet show that the excess of assets over liabilities at the close of the financial year was £2416/2/8, a decline of £941/16/- on the figures of £3357/18/8 a year previous. However, when it is remembered that the League, during the year just closed, carried the loss of over £500 on financing the visit of the North Queensland team, and also allowed for grants totalling over £2350 to various District Leagues ... it must be agreed that good results have been achieved ... Had the League been regardless of its obligations in many of these directions it would have been possible to add considerably to the assets already accumulated. However, your Committee is of the opinion that, under existing circumstances, and with likely additions from a promising season ahead, the amount held in hand will be ample for the League’s needs (QRFL, 1928: 1).

The contentious issue of how to apportion the profits of test matches between NSW Rugby League and QRFL was the subject of newspaper attention in 1928, with the report that the QRFL management committee recommended accepting the proposal by the NSW League that each State would take “the actual profits from the Tests in those States” (*The Brisbane Courier*, 1928a: 5). This reinforced the need for QRFL to be transparent about its financial affairs.

Another event also had a negative effect on QRFL’s financial affairs and reputation. This was identified as “The Dispute” with Brisbane League, which was a protracted

struggle over affiliation and control (QRFL, 1930:7). It began in 1922¹⁶ and was not resolved until 1930 (Howell, 2008), This issue attracted the attention of the press on a number of occasions, particularly with Sunderland being a sports journalist and heavily involved in the dispute (*The Brisbane Courier*, 1927a, 1930a, 1930b). Despite the fact that QRFL's finances were somewhat depleted in 1930, the organisation persevered without sacrificing its principles:

To have gone through the trying period of the last year and maintain solvency, without cutting down the recognition of the interstate players, the grant to the schools, and our usual policy of giving some consideration to as many country areas as possible, is an achievement which illustrates that, as soon as normal times return, the League¹⁷ will reap the same rewards and continued stability which followed the solid front given to those who opposed our code at its start, again in 1912, and in 1919 (QRFL, 1930: 7).

Through its financial statements and narrative commentary on those statements, QRFL, aware its progress was attracting the attention of the general public, demonstrated its success, financial reliability and persistence. It thus strategically made claims to pragmatic, moral and cognitive legitimacy, portraying itself as an organisation worthy of the support of its members, and the general public.

Persuasive narratives of success

In its first annual report and balance sheet, QRFL addressed the challenges it faced in its first year of operation, as it set up in competition with the older code of Rugby Union:

Your Committee feels justly proud of its success, which was attained in spite of the effort of the Executive of the old game, who did not fail to

exercise every influence within its power to nullify our efforts to place the new game on a firm and solid foundation. This result, your Committee submits, has been achieved (QARL, 1909:1).

The slur of professionalism was denied as QRFL sought to deflect attempts to delegitimise its amateur status:

No one can, with the faintest colour of truth, say our League is not constituted on an irreproachable amateur basis (QARL, 1909:1).

At its source, this issue was one of class, political persuasion, ideology, and even religion (Howell, 2008; Collins, 1998; Horton, 2006, 2009). Conceived as a working man's game, and more suitable to "the democracy and social conditions of the Australian people" (Collins, 1998: 224, citing Hoyle, 1907), the League captured the emerging Australian identity, and was committed to reimbursing players for wages lost when playing, and for injuries, and yet maintaining the amateur status so important to its moral legitimacy. QRFL highlighted its policy of taking care of its players financially and justified its approach with reference to the practice of the successful Australian cricket team:

If professionalism stands for assurance to players against risk of accident on the field, and reasonable compensation for loss of wages to the representatives when touring in the interests of the game, then the Leagueites are indeed almost as professional as the "lilywhite amateur" Australian cricketers who recently were successful in securing the ashes for the Commonwealth on the ovals of the old country (QARL, 1910:1).

In 1908 the press identified the Australian Rugby Union team (the Wallabies) as indisputably amateur, in contrast to the Kangaroos, the Australian Rugby League representative team that was playing in Britain at the time:

They [the Wallabies] are all amateurs, in marked contrast to the "Kangaroos," a professional team that was despatched later by the Australian Rugby League, and is also playing in Great Britain just now. The amateur versus professional question is a matter of such feeling and consideration in the old country that although the "Wallabies" had arranged to play a match at Colombo on their way home, the English Rugby Union advised them not to do so, as some of the Ceylon players had appeared against the professional side, unwittingly, doubtless ... Dr Moran, the Australian captain, when acknowledging the warm welcome received at Plymouth stated that ... [t]hey were just beginning to see the pernicious effect of professionalism in their own country, but their team were firm adherents to amateurism. They could be defeated and they could not be robbed of their amateur status (*The Queenslander*, 1908:14).

These claims to moral legitimacy, particularly in the early years, were made at a time when there was vigorous debate in the community about the nature of professional and amateur sport. When Queensland's Rugby League organisation commenced, *The Brisbane Courier* reported the proceedings of the annual meeting of 1909, in particular focusing on the provisions of the new code for players:

... the constitution ... stated that it was provided that players outside the State should receive 5s. per day travelling expenses and if a man lost time he was to be remunerated up to 10s. per day. The only objection that their opponents had to the league was that the game was played by professionals in the old country, although they admitted that the members of the League were not professionals. The same objection might apply to golf, cricket, rowing and other sports. There was no more professionalism in the league than in the Q.R.U. (A voice: Less.) The League was a purely amateur body (*The Brisbane Courier*, 1909b: 3).

Not only did QRFL need to develop strategies to deflect these criticisms, but the achievements of Rugby League had to be built up if the new code, and QRFL as an organisation, were to be successful, and therefore perceived as viable and legitimate:

...the only way to put the thirteen a-side game right on top of the pole, numerically, as well as financially, is to get in a lot of good work while most folks are asleep (QRFL, 1912: 2).

The challenges from Rugby Union persisted through the 1910s and 1920s, and relied heavily on the charge that Rugby League was an inherently professional code. Media reports highlighted the issue (see, for example, *The Brisbane Courier*, 1920, 1923, 1927c, 1928c, 1928d, 1929b, 1933b), including the prediction that the introduction of soccer to Australia would only be possible with the “institution of professionalism” (*The Brisbane Courier*, 1925d: 15). The president of Queensland Rugby Union was reported in *The Brisbane Courier* (1928d: 5) to have welcomed the Sydney team to Queensland by stating that

... it gave him great pleasure ... to be in the company of so many of the old supporters of the code. The game was purely amateur, and was played in the true spirit of comradeship. Some people considered that sport could not be much good unless it was paid for, but it was different in this case, as Rugby Union was played for the game's sake ... just as woman was said to be a side issue of man, so the Rugby League game was only a side issue of Rugby Union, and he believed it was possible to restore the Union code to its old status in the favour of the sporting public, who relished clean sport.

These assaults on the amateur status and legitimacy of the new code made it imperative that QRFL needed to strategically build its legitimacy, gain allegiances and convince

the public to accept it, if it were to continue to operate. Consequently, QRFL's management provided detailed reports of interstate and international tours, results and representative players names, particularly highlighting the reputation of key personalities and successful outcomes (pragmatic legitimacy) and the growing influence of the new code (cognitive legitimacy):

The football played during this visit was of such an excitingly brilliant character as to draw from an ex "Kangaroo" the remark that he had only twice in his career seen better football ... (QRFL, 1912: 2).

... the experiment [choosing country players to play for the State] has been successful beyond expectation. As a consequence the League game is progressing rapidly, especially in the country districts (QRFL, 1912: 2).

The Townsville enthusiasts who were won over to the League game in 1914 did some good propaganda work last year, when they induced the Charters Towers people to try the new game and meet them in an intercity match ... the opinion formed of the League game was a highly favourable one, even though it was played by footballers who did not thoroughly understand the new rules and the spirit of the new code ... (QRL, 1917: 2)

The game also made further advancement in the schools, both in the State schools and the Colleges (QRFL, 1921: 2).

It is hoped that the public will again show its appreciation of the excellent programme to be provided, and your Committee earnestly hopes that the game will still further advance in the estimation of the public (QRFL, 1928: 2).

This must have had some effect, because Sunderland, the QRFL Honorary Secretary, wrote in *The Brisbane Courier* (1928b: 5) that

... [t]he amateur bogey, the greatest obstacle the League had to fight in its pioneering days, has been broken down. The public and even the amateur athletic bodies have given their verdict that men may be amateurs or professionals in a game of football, and play together on the football field, just as Hobbs, the

professional, plays with Fender, the amateur in English cricket, or as Dr. Nothling, in his New South Wales Sheffield Shield days, played cricket in the same game as thrice-paid players like Macarney, Bardsley, Mailey and others.

Also strategic in making claims to moral legitimacy through the demonstration of altruistic ideals, QRFL's annual reports consistently portrayed an image of community involvement and meritorious behaviour and outcomes. The 1912 annual report described how a benefit match was played to assist the widow of a League Official (QRFL, 1912). Similarly, in 1917, a benefit game was staged to raise money for the ambulance brigade (QRL, 1917). The 1917 annual report contained a section on "The War and 'Our Boys'" to acknowledge the contribution and sacrifice of all those who were fighting in the conflict:

It would be impossible to give a correct return of the greatest and the smallest Leagueites who have enlisted from our clubs, whether they are junior, senior, or in the country, for we know that the numbers are large (QRL, 1917: 4).

This was particularly pertinent, given the Rugby Union's decision not to continue playing games during the War, and the League's continuation of matches (Horton, 2009). Rugby Union proponents viewed the League's decision as "tantamount to disloyalty if not treason" (Horton, 2009: 1619), and the animosity between the two codes attracted the attention of the public. Greater idealism was attributed to members of the Rugby Union, who "volunteered in greater numbers" (Howell, 2008: 49) and claimed a greater commitment to the war effort:

He (the Chairman) did not think that any sporting body had done more in this great war than the Queensland Rugby Union. Proportionately, they had equalled anything done by any other athletic body in the Commonwealth. They had done their duty, and they were still going to do it (*The Brisbane Courier*, 1917b: 4).

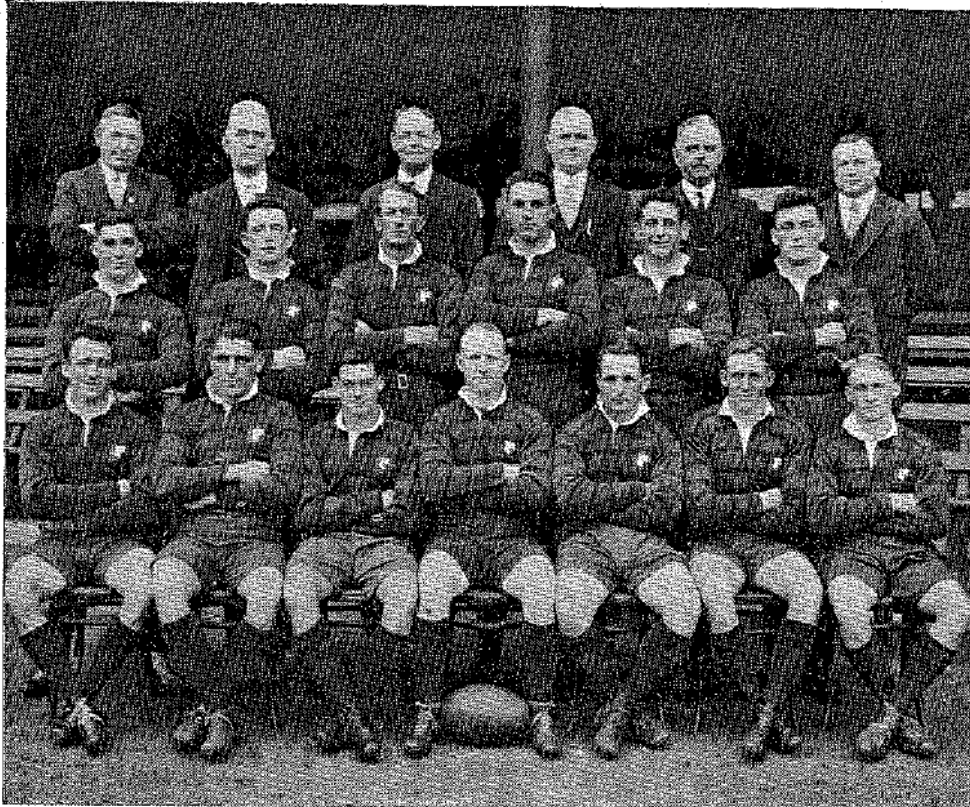
QRFL sought to deflect an unfavourable image because of its decision to keep playing throughout the war. At the League's annual meeting in 1917, Sunderland, the Secretary, stated that "many members of the various clubs had gone to the Front" (*The Brisbane Courier*, 1917a: 3). In reporting on its activities during the War, QRL's 1917 report (QRL, 1917: 2) stated that "no interstate tours or matches were arranged, these matches being entirely abandoned owing to the more serious and graver "tours" that are being made through Europe, where many of your League's members, officers, and supporters are now engaged in 'the biggest game of all'" (QRL, 1917:2).

One effective way to deflect criticism was to ensure the code was successful and that its success was promoted. Listing players' names and disclosing attendance, gate receipts and scores for major international tours, interstate matches and some local competitions proclaimed Rugby League as the dominant winter sport in Queensland throughout regional and rural areas during QRFL's early years, and provided a success narrative that reinforced the code's popularity and strategically maintained its legitimacy:

The most important events of the year undoubtedly were the engagements with the English Northern Union teams, which, in addition to the minor matches in Ipswich, Toowoomba, Bundaberg, Rockhampton, and versus Queensland in Brisbane; also played the First Test match against Australia in Brisbane. The occasion was a memorable one, and the attendance of spectators at the Exhibition Grounds, where the accommodation proved

inadequate for the crowd, was sufficient reward to those officers of the League game who agreed to this Test – the first – being played in Brisbane (QRFL, 1921: 1).

The inclusion of photography in the annual reports of QRFL was evident in 1929 and 1930, and effectively increased the reports from the three or four page document of earlier years to nine page documents, as indicated in Figure 1. In keeping with the theme of promoting the popularity of the code, photographs also included the English Rugby League Team that came to Australia in 1928, the successful Australian Rugby League Team that “defeated England in the Third Test at Sydney by 21 – 14” (QRFL, 1929: 3, 8) (see Figure 6 below), “an incident in the International Wales v. Australia match at Wembley, where the Kangaroos won the London ‘Daily Mail’ (QRFL, 1930: 3), and “the Kangaroos at Ilkley (Yorkshire) (QRFL, 1930: 6). These were powerful visual demonstrations of the League’s growing success (pragmatic legitimacy) and the extension of its influence through the establishment of its international standing (cognitive legitimacy).



The Australian Rugby League Team which defeated England in the Third Test at Sydney by 21-14

Figure 6. Successful Australian Rugby League Team (QRFL, 1929:8)

Information that portrayed appropriate structures and practices, including good governance and management expertise (see Table 2) was provided in every one of the reports examined in the study, consisting of a list of office-bearers, usually including at least one parliamentarian, and the recording of thanks to those office-bearers for their contribution to the Code and the club. The 1929 report included a photograph of the Board of Control of the parent body, Rugby League (QRFL, 1929: 2), highlighting the professional and responsible nature of the organisation.

In 1929 Brisbane Rugby League defended itself from a move by two members of management to amend the constitution and amalgamate the League with Rugby Union¹⁸. This was discussed in detail as an ‘Attempt at Secession’, with the narrative highlighting the past successes and merit of both the Rugby League code and QRFL:

Your Committee, recollecting that it was Q.R.L. which established football on a profitable and solvent basis in Brisbane in the pioneering years from 1908 until 1922, when the B.R.L. was formed, and had handed over the club football as a paying and profitable concern, realised the seriousness of such an attempt to aid our most bitter opposing code (QRFL, 1929: 7)

...the merit of our code has been proven so many times since the humble and small start of the League in 1908, and the Q.R.L. has weathered so many periods of attempted disruption, that your Committee has every confidence that, no matter how trying and troublesome these temporary discomfitures may be, they will end as satisfactorily as have similar disturbances in the past (QRFL, 1929: 7).

Further reference was made to this in the following year as the Rugby League code was portrayed as secure, successful and well established:

Our Code is the best code, and it is the only one in which – just as in cricket – professional and amateur may play side by side, and a player may receive the just reward and protection in accident and on tour. These two factors alone will keep our game paramount and enable it to triumph over all the temporary harm of those who have attempted to wreck it (QRFL, 1930: 7).

In the year following the “dispute” with Brisbane League over affiliation, QRFL’s annual report highlighted the resolution of the issue, demonstrating the need to reassure its audience that it was successful and therefore legitimate:

... during the last year, a combination of circumstances enabled the officials of the Queensland and Brisbane Leagues to develop a better feeling of

mutuality and unravel the tangle into which the control of Rugby League football had developed. This ended in the finalising of an agreement which all parties sincerely hope will forever banish any possibility of a recurrence of such troubles, and will enable all to work for greater prosperity for our code as each year passes (QRFL, 1931: 3)

Over its first twenty-five years, in both its financial statements and the narrative of its annual reports, QRFL strategically demonstrated its success, its adherence to socially acceptable processes and notions of altruism, the extension of its influence, and persistence, thereby providing evidence of claims to all three of Suchman's (1995) dimensions of legitimacy.

Conclusions

In this paper we demonstrate the frequent claims to legitimacy in the annual reports of a new sporting organisation, QRFL. An appreciation of the unique origins of Rugby League, the history of QRFL's formation, and an acknowledgment of the imperative for newly formed organisations to establish legitimacy (Stryker, 2000; Baum and Oliver, 1996; Tornikoski and Newbert, 2007; Golant and Sillince, 2007) were critical in interpreting QRFL's annual reports. Access to media reports of the day, and to twelve annual reports from the first twenty-five years of QRFL, provide the opportunity to focus on the importance of establishing legitimacy in the early years of the new organisation, in order to ensure its survival, and adds to the relatively limited literature examining NFP annual reports, particularly those of sporting organisations, and their legitimising power from an historical perspective (Previts and Samson, 2000; Irvine,

2002; Craig and Amernic, 2008; Normand and Wooton, 2010). Data from the reports was content analysed, contextualised where possible, and theoretically-informed inferences were drawn from the data, based on notions of legitimacy (Suchman, 1995; Baum and Oliver, 1996; Deegan, 2002; Tornikoski and Newbert, 2007).

The inclusion of audited financial statements, accompanied by explanatory narratives, established that QRFL was fiscally responsible, and that the organisation and the code were able to survive financially. Given the finding by Pinnuck and Potter (2006) that on-field football success is positively associated with off-field financial performance, the establishment of QRFL's image as a financially viable organisation presented a powerful legitimising message. On occasions, setbacks and difficulties were identified and addressed, with positive outcomes always identified. Reports of matches, gate takings, governance matters, and the way the organisation rebutted takeover attempts and successfully confronted setbacks were identified. These narratives about QRFL's challenges and successes provided examples of its strategic efforts to gain legitimacy, emphasising the on-field performance of QRFL teams and providing an opportunity to defend, explain and promote its success as a code and an organisation.

This study has applied content analysis techniques to data from a sample of twelve QRFL annual reports, interpreting them in the light of legitimacy theory. This inevitably injects an element of subjectivity to the categorisation and interpretation of that data. The study was contextualised using histories of Rugby League and newspaper reports in

order to enhance our understanding and interpretation of the societal environment in which QRFL operated in its first 25 years. The unique nature of QRFL limits the application of some of these findings to other NFP entities, however, the legitimacy framework developed would be useful for investigating the annual reports of other sporting organisations, and for assessing the implications of changes over time. Further research on the use of images in the annual reports of sporting organisations would also be of interest in order to highlight their contribution to a language of success (Davison, 2007).

In addressing the lack of historical research on the annual reports of Australian NFP organisations, particularly sporting organisations, we rely not merely on the recitation of historic events surrounding QRFL's early years, but provide rich insights about QRFL's claims to legitimacy as a unique and important NFP sporting organisation.

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Appendix 1. Details of annual reports used in the study

(*QARL, 1909, 1910; QRFL, 1912, 1921, 1922, 1923, 1928, 1929, 1930, 1931, 1933; QRL, 1917*)¹⁹

Report year	Balance date/period	Name	Audit report date	Auditor	Audit Fees	Date of annual general meeting
1909	1908 Season	QARL	14/4/1909	F.Dwyer, W.Evans	None reported	14/4/1909
1910	1909 Season	QARL	4/4/1910	J.T.Lynch, Auditor	None reported	5/4/1910
1912	1911 Season	QRFL	Unspecified	J.P.Gregg, AIAQ, Auditor	£2/2/-	16/04/1912
1917	Unspecified	QRL	Unspecified	F.Bestman, Hon. Auditor	None reported	11/04/1917
1921	1920 Season	QRFL	Unspecified	C.A.Powell, AFIA, J.J.Dennehy, AIAA, Auditors	None reported	16/02/1921
1922	28/02/1922	QRFL	21/03/1922	J.J.Dennehy, AIAA J.P.Gregg, FICA, Auditors	None reported	28/03/1922
1923	28/02/1923	QRFL	Unspecified	J.P.Halligan, FICA J.P.Gregg, FICA, Auditors	£5/5/-	16/03/1923
1928	1/02/1928	QRFL	Unspecified	J.P.Gregg, FICA J.J.Moor, FICA, AFIA, Auditors	£16/16/-	29/02/1928
1929	12/02/1929	QRFL	Unspecified	J.P.Gregg, FICA J.J.Moor, FICA, AFIA, Auditors	£16/16/-	07/03/1929
1930	22/04/1930	QRFL	Unspecified	J.Moor, FICA, AFIA, J.P.Gregg, FICA, Auditors	£16/16/-	16/05/1930
1931	21/03/1931	QRFL	Unspecified	J.J.Moor, FICA, AFIA, J.P.Gregg, FICA, Auditors	None reported	26/03/1931
1933	16/03/1933	QRFL	Unspecified	J.J.Moor, FICA, AFIA, J.P.Gregg, FICA, Auditors	£23/18/-	30/03/1933

Appendix 2. QRFL's 1929 Statement of Receipts & Payments²⁰

Queensland Rugby League

Statement of Receipts and Payments from 1st February, 1928, to 12th February, 1929

		RECEIPTS			PAYMENTS		
		£	s.	d.	£	s.	d.
To	Balance from last season				599	2	8
„	Interest	68	8	9			
„	Sales Programmes, Rights and Advertisements	960	9	9			
„	Gate Takings—						
	England v. Queensland	2568	10	0			
	N.S.W. v. Queensland—						
	Share at Sydney	2889	4	7			
	Gates at Brisbane	1266	9	0			
	Australia v. England (First Test)	4366	0	4			
	Queensland v. The Rest	427	10	6			
„	Refunds—						
	Sydney University	100	0	0			
	Fares, Players and Visitors	164	1	0			
„	Sales Season Tickets	32	10	0			
„	Affiliation Fees	26	5	0			
					12,869	8	11
„	Brisbane Permanent Bank and B. Coy.				136	10	11
					13,605	2	6
					13,605	2	6
By	Office Salary and Rent, £139/16/-; Petty Cash, £53/10/-				193	6	0
„	Honorariums, £420; Fed. Taxation, £83/17/-				503	17	0
„	Telephone, £37/3/8; Medical Fees, £17/12/-; Fares to N.S.W., £315/13/9				370	9	5
„	Team in Sydney, £274/2/10; Board, £305/5/4				579	8	2
„	Players' Allowances, Bonuses and Expenses				1630	13	0
„	N.S.W. League Guarantee				800	0	0
„	Advertising, £133/4/7; Selectors, £132/2/-; Country Players' Board, £77/12/-				342	18	7
„	Ground Rent, Staff and Expenses N.S.W. at Brisbane				383	0	3
„	Ground Rent, Staff & Expenses Eng. v. Qld.				780	14	4
„	Share to English Team, England v. Q'land				1444	11	7
„	Expenses, Q'land v. The Rest, £155/1/9; Australia v. England, £1222/12/8				1377	14	5
„	Share to English Team, Australia v. England				2501	2	0
„	Fares to Players, N.S.W. Tests				88	0	10
„	Grant, Wide Bay & Burnett League, £175; Schools, £168				343	0	0
„	Wreaths, £9/9/-; Hinkler Fund, £10/10/-; Honour Caps, £13/10/-				33	9	0
„	Stationery, £15/2/8; Footballs, £20/14/9; Jerseys, £112/19/11				148	17	4
„	Motor Cars and Charabancs				163	16	9
„	Sundries, £11/12/-; Rates and Insurance, £25/10/4; Sydney University, £100				137	2	4
„	Audit, £16/16/-; Printing Programmes, £355/4/-				372	0	0
„	Bank Charges, £7/8/-; Country Delegates, £209/7/8				216	15	8
„	Board of Control Share N.Z. Delegates				25	13	4
„	Board of Control Levy, £110; Fares Selectors, Delegates, and Exps., £258/12/6				368	12	6
„	Loans, Ipswich Rugby League, £400; Toowoomba Rugby League, £400				800	0	0
					13,605	2	6
					13,605	2	6

Source: QRFL (1929: 9)

Notes

¹ Attendance at Rugby League games was third after attendance at Australian Rules Football games and horseracing (ABS, 2012).

² In 1909 the organisation was renamed Queensland Amateur Rugby League (QARL), and then in 1911 became Queensland Rugby League Football (QRFL) Limited. It is referred to in this paper as QRFL, which is the name by which it is designated in most of its early annual reports. In this study, the exceptions are the reports for 1909 and 1910, when the organisation was named QARL, and for 1917, in which it is named Queensland Rugby League (QRL), the name by which it is currently known (see Appendix 1).

³ This has been attributed to the 1887 decision by the elite public schools to adopt Rugby Union as their favoured code of football (Lawson, 1973; Fagan, 2006). This followed the English tradition, where “a passive support of the games cult” was becoming entrenched feature of “the educational institutions and ideology that they so clearly revered” (Horton, 2006: 1348). In addition, illustrating the power of the media, *The Brisbane Courier* swung its support behind Rugby Union (Horton, 2006: 1356).

⁴ These dissatisfactions reflected the “Great Schism” in Rugby Union football in Britain, where in 1895 twenty-one clubs broke away from English Rugby Union to form Northern Rugby Football Union. They broke away in order to be able to provide financial recompense to working class men (Macklin, 1974; Moorhouse, 1995; Collins, 1998).

⁵ This was perceived to be in marked contrast to Rugby Union, which, it was alleged, had “burgeoning coffers”, while its players experienced financial disadvantage through loss of wages due to playing or injury (Howell, 2008: 10).

⁶ There was a “continuous trickle of rugby union defectors to the professional ranks of rugby league” during the early years of Rugby League (Higgison, 2014b).

⁷ Rugby Union, in contrast, ceased competitions during the War, arguing that Australians should not be playing sport while their soldiers were fighting overseas (Nielsen, 2008; Higgison, 2014c). It has been argued that this decision contributed to the success of Rugby League, as Rugby Union never regained the support it lost during 1914 – 1918 (Howell, 2008: 49; Higgison, 2014c), although it revived during the 1920s (Skinner et al., 2004).

⁸ The agreement in 1929 with Brisbane Rugby League was reached after considerable conflict over boundaries and jurisdiction. The two organisations finally agreed that Brisbane Rugby League would have jurisdiction over metropolitan games, while QRFL would oversee all other games in Queensland, including “intercity, interdistrict, interstate and international matches” (Howell, 2008: 94). This addressed some of the issues the Brisbane clubs had against the State body (Higgison, 2014d). Our focus is on the state body rather than the Brisbane League.

⁹ Trove, provided by the National Library of Australia, is an Australian database of online resources including historic newspapers (<http://trove.nla.gov.au>).

¹⁰ Search terms included rugby league and (i) amateur or professional (ii) finance or financial and (iii) annual meeting. The majority of reports were the results of matches.

¹¹ These were *The Brisbane Courier* (1864 - 1933), *The Queenslander* (1866 – 1939) and *The Courier Mail* (1933 – 1954), although given the Brisbane location of QRFL and the time frame of the study, most of the relevant articles located were in *The Brisbane Courier*.

¹² These were provided by Mr Paul Hayes, who is on the QRL History Committee and has an extensive personal archive of Rugby League memorabilia.

¹³ Changing the player qualification to an electorate system resulted in the formation of six powerful clubs (*The Brisbane Courier*, 1914a).

¹⁴ Harry Sunderland was the Secretary of QRFL from 1913 – 1922. As a football journalist and administrator and State Rugby League selector, he was hugely influential on QRFL, but attracted some criticism for his entrepreneurial and reputedly somewhat dictatorial style (Scott, 2002).

¹⁵ Over this period there were numerous other newspaper reports on the state of finances of other Rugby League clubs, including Brisbane Rugby League, and regional clubs.

¹⁶ The dispute began out of “dissatisfaction” with the way Rugby League was administered, including “resentment over the salary paid to Harry Sunderland”, who was receiving a salary as QRFL Secretary, in addition to his newspaper work. In the meantime, players were not being recompensed for injuries (Howell, 2008: 68).

¹⁷ This refers to the Rugby League code.

¹⁸ *The Brisbane Courier* (1929a: 5) reported that “[t]hose football enthusiasts and members of the Queensland Rugby League general committee who expected that the rumours in the football world at present might give cause for fireworks at last night’s meeting of the Q.R.L. were mistaken. Not one word of Rugby Union activities was mentioned in any way”.

¹⁹ Rugby League is a winter sport and the Australian season runs from March to September.

²⁰ While the Statement of Receipts and Payments is labelled QRL, the Annual Report was attributable to QRFL (1929).