Developing CSR in professional football clubs: drivers and phases

1. INTRODUCTION

The development of corporate social responsibility (CSR) has expanded beyond its initial bolt-on character into a topic of strategic importance for modern corporations. In pursuit of commercial and social success, more and more businesses develop and attempt to integrate CSR initiatives into their business strategies (Margolis and Walsh, 2003; Margolis et al., 2007).

However, it is difficult to believe that all CSR initiatives are suitably defined, properly designed and effectively delivered. Market variation is considerable across different industries and cultures. Some firms currently build tradition and expertise in this particular domain, often benefiting from enhanced reputation and public goodwill (from IT giants Microsoft and Google to entertainment tycoon Walt Disney and car manufacturer BMW). Others lag behind in the process often experiencing detrimental 'boomerang' effects of CSR, including bad publicity and subsequent public scepticism (from high-tech firms such as Apple, Hewlett-Packard, Motorola, and Intel to home brands including Johnson & Johnson and Nike).

Even though there is a legacy in terms of CSR designs and agendas, academic literature has primarily focused on its definition and ethical foundation rather than on its organizational aspects from a stakeholder, developmental and implementation-based point perspective (drivers, phases and implications for corporate management). In particular, there is shortage of insights as far as CSR development is regarded in socially constructed and culturally-embedded business organizations such as sport organizations in general and professional football clubs in particular.

Modern football clubs have undoubtedly become places where divergent institutional logics and conflicting social, commercial and political interests can interact (Gammelsaeter, 2010; Jones et al., 2007; Maon et al, 2010). Given that they are currently undergoing modernization in terms of CSR practice and communication (Kolyperas and Sparks, 2011; Anagnostopoulos and Shilbury, 2013) as reflected in the broad range and depth of their social initiatives and in the proliferation of governance frameworks to measure the impact and value of such initiatives (Breitbarth and Harris, 2008; Breitbarth et al, 2011), research that accounts for the dynamic development of the concept whilst focusing on its external and internal drivers and phases is still missing.

CSR development in sporting contexts and football clubs in particular is of importance for general managers and sport managers alike in that sport organizations differ in terms of their core operations, organizational structures, cultures and strategies amongst each other and compared to other businesses. Understanding how CSR action might unfold, develop and evolve along with its drivers, barriers, and organizational phases, within such peculiar and social-constructed organizations could provide alternative CSR insights for sporting and other industrial contexts.

The purpose of this paper is thus to consider CSR development generally drawing specifically on examples from Scottish professional football. Two key research questions on CSR and football clubs are answered: (1) what kind of drivers do clubs identify as reasons to develop CSR?, and (2) can developmental phases be identified during this process? The paper is structured into five sections. First, there is a brief introduction to the existing literature on CSR development. A theoretical model through which to understand CSR development in football club organizations

is proposed, synthesizing aspects from previous literature. The paper then moves towards CSR in professional football illustrating different types of practice before focusing on a particular research context, the Scottish Premier League (SPL), as the primary research setting. This leads to research design and limitations are set out. The fourth discusses our findings. The empirical results are then integrated into a framework which demonstrates a stage-dependent rationale for CSR development in football clubs. We identify and propose six phases that clubs experience when developing their CSR: volunteerism, regulation, socialization, corporatization, separation and integration. Finally, the organizational and theoretical implications of this paper for sport and general business management are drawn out, and future research opportunities are presented.

2.1. DEVELOPING CSR: AN INTERACTION OF ORGANIZATIONAL AND STAKEHOLDER DEMANDS

Building upon calls for research on *how* rather than *whether* things are done when CSR is implemented in an organization (e.g. Smith, 2003), scholars have recently attempted to analyze the development of CSR within existing strategic policies (e.g. Mirvis and Googins, 2006; Van Marrewijk and Werre, 2003). Research has emerged on the understanding of internal and external factors of social change in an organization (e.g. Basu and Palazzo, 2008; den Hond and de Bakker, 2007), and the design and structure of CSR policies and initiatives (e.g. Heslin and Ochoa, 2008; Russo and Tencati, 2009).

However, this type of CSR research remains under-developed in sporting contexts, a sector that benefits from 'coopetition' or cooperative competition. As professional sport is in direct and indirect competition (amongst teams and leagues, between sports and other entertainment forms, for sponsors, fans and air time) and co-

operation at the same time (dictated by a league structure that offers contests with uncertain dramatic outcomes), the institutionalization of CSR might also differ. With fans consuming and co-creating at the same time their products and services, sport organizations are constantly under media and public scrutiny and frequently on the public eye. This situation often calls for more uniform commercial and social action across the sector.

A common foundation underlying this stakeholder perspective of CSR acknowledges that fundamental and deep shifts in organizational culture have to be made for the integration of CSR principles and stakeholder demands to be successful (Lindgreen et al, 2009). At the core of this approach, CSR development occurs, at least to some extent, as a response to increasing societal expectations in the organization's environment, and reflects the way in which stakeholder claims are incorporated into business decision-making (Martin, 2002). CSR development is thus a result of the interaction between corporate (i.e. shareholder goals) and stakeholder culture (i.e. consumer and other social pressures), with the organization being a constellation of converging and conflicting interests and a place of mediation, or a foundry, where different stakeholder and shareholder demands can be moulded and interact (Jones et al., 2007; Maon et al, 2010).

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Table 1 reviews these propositions and offers a theoretical continuum which can be used as a framework for the determination of the CSR developmental process (applied later to professional football club organizations). In particular, it argues that CSR development fluctuates between two poles. On one side is the notion of "empowerment from without" which reflects the earliest stage of CSR development,

where corporate responsibilities are assigned mostly by the external environment in the form of mandatory requirements and legislative regulations. On the other side is the notion of "empowerment from within", which describes the latter stage of CSR development, where the concept is fully embedded into the organization.

This perspective suggests that an organization evaluates the shifting parameters of the outside environment, whilst assessing if adaptations in terms of corporate resources and organizational culture are needed (Maon et al., 2010). In other words, corporate concern for stakeholders fluctuates from self- to other-regarding, with the organization moving from the adaptation of an egoistic and amoral business stance into an altruistic and all-inclusive strategic CSR orientation (Jones et al., 2007). Before applying these theoretical considerations to football and in particular professional football club organizations, however it is important to understand the way CSR has developed within the football industry.

2.2. DEVELOPING CSR IN PROFESSIONAL FOOTBALL

While sport organizations have long acknowledged their ability in delivering social outcomes including improved physical health (Myers et al, 2004), enhanced education (Lambourne, 2006) and social inclusion (Jarvie, 2003), the concept of corporate social responsibility (CSR) has grown rapidly in significance across the professional sport industry. This is increasingly the case in professional football with a growing number of football organizations formulating partnerships with local, commercial and social actors as they seek to engage effectively with a range of stakeholders.

A number of different types of CSR practice can be identified within the sport industry (Babiak and Wolfe, 2006) and football in particular (Kolyperas and Sparks, 2011). First, individual athletes are increasingly setting up charitable foundations

(Kott, 2005). For instance, Didier Drogba through his Foundation has raised approximately £500,000 to build a hospital in Abidjan, his hometown in Côte d'Ivoire. Secondly, professional football leagues are increasingly implementing league-wise CSR initiatives. For example, the SPL has launched a Trust to deliver social schemes via its club members across key priority areas such as health and inclusion (SPL social report, 2011). Thirdly, governing football bodies, such as FIFA and UEFA, are turning their attention to social issues, most notably in an effort to promote the potential positive social impact of the game, including crime reduction, health improvement and social inclusion (see the anti-discrimination campaign 'say no to racism' since 2002).

Fourthly, mega football events are increasingly recognized as a means to deliver social value in vulnerable communities (Cappato and Pennazio, 2006). For instance, the 2010 FIFA World Cup in South Africa was the impetus for projects seeking to promote peace and social inclusion in the entire African continent via projects such as "Football for Hope" and "One Goal". Fifthly, a growing number of public-funded projects are recognizing football clubs as social delivery agencies. For instance, nation-wide schemes such as "Football in the Community" in England, along with community-oriented activities such as "Playing for Success", show that football clubs can have a positive role in society (McGuire and Fenoglio, 2004; Brown et al, 2006). Sixth and finally, commercial organizations are beginning to recognizing the benefits that a partnership –beyond sponsorship – with a football organization can offer to their own strategy. For example, Barclays has teamed up with Football Foundation, the largest sports charity in England, with more than 200 facilities opening their doors in disadvantaged communities (Walters, 2009).

All the above considerations demonstrate the great opportunity for professional football clubs to get involved in CSR initiatives. From an implementation-based point of view however, CSR development in football clubs is emerging as a context-specific issue usually embedded within an overall national business system and mode towards CSR, encompassing issues such as cultural values, legislation, control mechanisms and public and media support (for more detail, see Habisch et al, 2005).

For instance in England, where football has always played a prominent role at sustaining the fabric of society (Kennedy and Kennedy, 2007), the delivery of CSR initiatives has changed over the last two decades. More specifically, the initial pilot project between governmental agencies and the Football League in 1986, when football clubs were recognized formally as vehicles to deliver social value through Football in the Community (FITC) scheme, progressively led to the development of FITC departments. For years, the FITC departments were seen as the community arm of football clubs with a strong commitment to delivering social value through socially responsible activities (Mellor, 2008).

More recently however, development and extension is apparent with independent Foundations, or Community Trusts, replacing the old CSR structures of FITC departments (Bingham and Walters, 2013; Pedrini and Minciullo, 2011; Petrovits, 2006). Brown's (2006) report underpins this shift focusing on the increasing complexity of the environment in which FITC departments operated, and on the notion of "community" as becoming more complicated for football clubs. In addition, Walters (2009) sees several benefits for clubs to move into a Trust model, including a greater degree of structural autonomy and responsibility for its own strategic and

financial directions, along with greater access to public and private funding streams and less need to balance the tension between commercial and social objectives.

In order to advance our understanding of *how* CSR development evolves in football club organizations, a nation-specific analysis is needed given the nature of the industry. There are two main reasons why a nation-wide investigation was chosen as central to our research and analysis.

First, previous research has emphasized the importance and influence of institutional frameworks or national business systems (NBS – competitors, regulations, public mode towards social initiatives) on CSR development and implementation (for more see Habisch et al, 2005, Maurice and Sorge, 2000). The important role national culture plays in influencing how society expects businesses to behave is more that apparent in professional football, should one consider that clubs from progressive (or more professionalized) football cultures (Spain, Germany, England) are more actively engaged in CSR activity compared to others partaking in less developed football markets (Kolyperas and Sparks, 2011).

Secondly, and drawing on the previous point, an analysis within the boundaries of a national setting becomes inevitable and legitimate when one considers football organizations and their respective competitive balance. For instance, the wealth gap between richest clubs and the rest has widened; an emerging imbalance that is also reflected in the gap between different national leagues and their respective development in CSR activity. The various discrepancies amongst clubs from different national markets in terms of CSR aspiration and methodology is another reason why research should focus on examining CSR within a national football contexts, before moving on to address the development of the concept in an international perspective.

The next part focuses on a specific national context - the Scottish Premier League (SPL) - and describes the methodology of this paper.

3. RESEARCH CONTEXT

A case study research design was adopted, drawing on primary and secondary data collected across professional football clubs from the same national context (Scotland). Scotland has been a multi-racial national context in which co-operative business structures, consumer activism and corporate social responsibility has been flourishing (SBC Sustainable Summit Report, 2010). Given the country's historical, political and social structure and its philosophical underpinnings, which Paterson (2002) describes as social democratic communitarianism, the concept of CSR has developed across multiple sectors of the national economy.

In Scottish professional football in particular, a study found that for £1 spent by football clubs 34 pence remain within the local economy (Local Economy, 2000). Hamil and Morrow (2011), in their paper on the context and motivations for CSR in Scottish football, argue that CSR development occurs mostly as an outcome of the clubs' community embededness and stakeholder position in Scottish society –with proactive, normative and integrative CSR approaches being apparent and further development to come.

CSR in Scottish football has been boosted through nation-wide initiatives by the Scottish Football Association (SFA) notably in the areas of grassroots football. It however increased its importance after the formulation of the SPL in 1998, which although formulated for economic reasons also had social concerns. The SPL is now Scotland's leading sporting competition, contributing £166 million to the national economy, from which almost £8 million was invested in 2010 by football clubs in

community activity (SPL community report, 2011). Since its foundation, the SPL organization has introduced key league-wise long-term initiatives to improve the game in priority areas such as stadia standards, fan safety, youth development and community involvement.

More recently, in 2009, the SPL introduced a new CSR structure, the SPL Trust, in order to incorporate more CSR principles into its football club members and advance CSR activity further. The Trust was formed as the charitable extension of the SPL organization with the goal of delivering a consistent message across three fundamental areas; health, citizenship, and achievement. Table 2 illustrates an SPL trust initiative and the auditing process of measuring the impacts of CSR initiatives according to Scottish Government National Goals.

Insert Table 2 here

Although this analysis gives a relatively good idea of CSR development from a nation-wide perspective, it leaves open how CSR actually develops within particular professional club organizations, along with its organizational implications for club management. Thus, two key research questions can be identified in the areas of CSR development and implementation in professional football clubs; (1) what kind of drivers do SPL clubs identify as reasons to develop CSR?, and (2) can developmental phases be identified during this process?

3.1 METHODOLOGICAL DESIGN AND DATA COLLECTION

This empirical approach involved three different stages of qualitative analysis in order to understand how CSR has been developing within the examined football clubs (see Table 3), and its organizational implications for football governance (in line with

Hamil and Morrow, 2011; Anagnostopoulos and Shilbury, 2013; Anagnostopoulos et al, 2014). This research design has an advantage in that it recognizes that factors such as corporate governance models, organizational culture, and club size might restrict the development of CSR from an organizational perceptive, whereas a disadvantage lies in its inability to encapsulate perceptions towards CSR from other affected stakeholders (i.e. fans, sponsors, Media).

Insert Table 3 here

The preliminary stage involved a content analysis of official websites. This first data set was aimed at identifying and categorizing CSR-related activities that clubs communicate to their stakeholders through the web. The decision to assess this corporate channel was based on previous CSR research which confirmed its importance in drawing conclusions about a club's overall communications (e.g. Maignan and Ralston, 2002; Pollach, 2005).

This analysis was followed by a review of annual and CSR reports available to the public over the last two year period (i.e., financial years ending in 2009 and 2010). This second data set was focused on identifying more detailed information on CSR activity (in line with Kolyperas and Sparks, 2011). The results of this review were compared with the findings of the initial web analysis, and were then coded and recorded under the following headings: youth development/community coaching initiatives, education/learning initiatives, charity/fundraising activities, social inclusion initiative (gender and disabled), fan-led initiatives, and health-related initiatives. The headings were derived from previous literature and discussion amongst the authors and were used in the development of a third stage case study protocol/guide.

The last stage of this empirical analysis involved semi-structured interviews. This third data set consisted of transcripts of 12 qualitative thematic interviews with managers responsible for CSR activity in football clubs. We decided to target managers with responsibility for CSR policy because they participate in the implementation of CSR-related decisions (Lindgreen et al., 2009). The interviewing process was predominantly focused on the determination of organizational aspects and implications for football clubs when implementing CSR. Follow-up questions led to further discussions in relation to organizational change processes and social drivers behind these changes, along with barriers that clubs have faced, still experience, or will potentially face in the near future whilst implementing CSR-related activities.

3.2 LIMITATIONS

This methodology is limited to the CSR development across 12 SPL clubs. While this design helps to understand the organizational aspects of CSR's progress within elite Scottish football clubs, it leaves open how its development occurs in different national football settings and eventually within different club organizations. This problem has frequently been raised as criticism of designs that adopt a particular national perspective, but we argue that it is necessary to understand how CSR unfolds within football organizations from the same league (i.e. that operate under the same rules and institutional framework) before focusing on its international development and respective variations amongst football clubs from different countries, under different frameworks.

Secondly, a further limitation may be related to the generalizability of our conceptual analysis and its implications for other organizations. The CSR developmental phases identified and presented at the end of this paper are

predominantly based on the empirical findings/information collected by the SPL clubs, and thus may not reveal how CSR development evolves in other organizations from different industries and nations. Future research can adopt our propositions/stages in a different national or cross-national industrial context, replicate and develop it further to suit other institutional settings.

A different concern relates to the presence of positivism and interpretivism in the evaluation of data retrieved, in that only self-published information by the football clubs are considered for the analysis. This might be critical in the way that negative experience, incidents and aspects might be missing, not mentioned and so not included in the analysis. Future research can take this research design a step forward including more data from other stakeholders affected by CSR initiatives (outside the club's immediate sporting sphere) in order to paint the CSR picture as a whole.

4. CSR ACTIVITY IN THE SPL CLUBS

According to web, annual and CSR report disclosure, CSR is supported in a number of key areas. Tables 4 and 5 summarize the areas of CSR development from a holistic and a club-specific point of view. Detailed data of this form were collected for all SPL clubs as the core basis for analysis. A review of the disclosure analysis reveals that CSR practice and its communication is active in all SPL clubs examined, with certain clubs communicating detailed information (i.e. Celtic, Rangers) and others reporting CSR intermittently. Consistent with Hamil and Morrow (2011) this reveals that CSR receives little attention in annual reporting, and when it does, it tends to be in a rather legalistic manner.

Insert Tables 4 and 5 here

However, SPL clubs differ in the way they carry out CSR initiatives, with a number of CSR structures being in place. At the time of the interviews, four clubs (Celtic, Hibernian, Hearts of Midlothian, and Inverness CT) executed CSR through separate Trusts, or through companies limited by guarantee. A fifth club (Motherwell) had applied to create a separate entity, while Rangers deliver their CSR initiatives both through a separate charitable foundation and via their internal community department. Six SPL clubs (Aberdeen, Dundee Utd, Hamilton, St. Mirren, St. Johnstone and Kilmarnock) carry out CSR from within the football club itself via community departments.

The variety of CSR structures identified above show that CSR has developed differently across the examined clubs and different levels of CSR engagement are apparent. Further evidence supports this notion, with clubs spending different hours on community activity, teaming up with different types of partners, and having varying numbers of initiatives and staff devoted to CSR operations. Table 6 reviews these aspects of CSR activity in SPL clubs. The data have been further validated with results from the SPL community report (2011).

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Although one may argue that these numbers differ across the examined clubs due to different financial capabilities, size or level of CSR comprehension, this is but one side of the coin. We compared the findings across clubs that have adopted a separate entity for CSR activity and others that exercise CSR from within the organization. Figure 1 presents the results. Consistent with previous research (Walters, 2009; Walters and Tacon, 2010), our findings show that football clubs with separate CSR structures show a greater CSR-related role, in that they spend more

hours on community activity, team up with a greater number of community partners, draw up more initiatives, and support these initiatives with more staff; compared to clubs that operate community departments as their CSR delivery agency.

Insert Figure 1 here

4.1 CSR-RELATED DRIVERS OF CHANGE

SPL football clubs identified a number of drivers that underlie their inclination to develop more CSR-related activities, whether economic, social, institutional, political and legal. Table 7 summarizes the most apparent normative, coercive and mimetic drivers in SPL clubs.

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In particular, most clubs see the intensification of stakeholder demands as being an important driver of change. For instance, increased media attention on unethical practices and stronger fans' interest on social aspects of clubs' operation were seen as crucial stakeholder demands that clubs currently have to address in order to avoid or avert public scepticism and media criticism.

All these social pressures are accompanied by governmental concern in developing a legal framework for CSR activity and have driven clubs to consider their societal position more thoughtfully. Dundee United provides an example:

> The club operates in a community with serious social problems…and that's the initial push of revamping our community program. Using the club as a vehicle to tackle issues such as drug and alcohol awareness in deprived areas of Dundee,… attracting families and keeping kids out of the streets,… and seeking for funding, exemptions and tax benefits from the government are key drivers of our efforts…We were born in this community and we have to somewhat help … (Interview with Dundee United FC).

In addition to social and legal pressures, SPL clubs also recognized a variety of institutional factors that have led them to develop the way they practice CSR. All clubs agree that CSR is rising as a result of the market's normative isomorphism and enhanced awareness upon its benefits including attraction of latent support, ability of CSR to bind the business together, and brand equity advantages, as in Aberdeen FC:

> Given that other clubs have taken the initiative to deliver social programs, how we distinguish ourselves is now important… [the club] has developed a pathway system aimed at developing young people with leadership skills and social values based on the acronyms of our brand name…attitude, behaviour and beliefs, enthusiasm for life, responsibility for every action, determination to improve, enjoyment, esteem, never neglect, faith, and commitment…is what we teach and expect to receive back from our community… (Interview with Aberdeen FC).

Additionally, some clubs revealed that CSR is a new method to tackle inadequate financial performance in the long-run; whereas other clubs pointed out that CSR was followed by changes in their overall strategic objectives, often in an effort to re-align with communities that surround and sustain them. Lastly but no less importantly, the majority of the SPL clubs emphasized the increased opportunities, tax reliefs and funding available as additional factors leading them to intensify their CSR-type efforts.

4.2 CSR DEVELOPMENT PHASES

Although CSR development is organic, with club-specific characteristics being prominent, some generic CSR phases that SPL clubs have gone through or are still going through, can be identified. What becomes clear through the interviews is that at many clubs it is difficult to provide a discreet classification of these phases. One example is given by Motherwell FC:

> The community department has run for about 15 years. Before that, our social involvement was in the form of fan-led initiatives or donations by shareholders. Over the last years, the clubs has partnered with various social and governmental agencies (NHL, the council and the Police)…but now we are in a position to revamp our system and transform our community program into a Trust. Becoming a company

> limited by guarantee will help us link with other non-for-profit set ups and access European funds or create a bigger lottery (Interview with Motherwell FC).

These phases or levels are presented and defined in the next sub-sections (see table 8). For SPL clubs, all clubs have gone through the first phases, whereas only two clubs (Celtic and Rangers) seem to be moving progressively towards the final stage, perhaps due to their financial capability and social scale.

Insert Table 8 here

Volunteerism (evolutionary): CSR emerges as volunteer driven activities and is closely linked with historic folk and habitual connections of football clubs with particular groups of populations and local communities (in line with Walters and Tacon, 2010). This phase represents the initial development of CSR within a football club and consists of donations, fan-led initiatives, and in-kind contributions most often by wealthy shareholders aimed at serving their own political ends. In this phase, the football club has not yet developed a uniform strategy to deal with CSR concerns and the organizational culture is characterized by reluctance to deal with wider social issues over the long term.

In the context of the Scottish football, for instance, CSR in Celtic, Dundee United and Hibernian lies in the origins of the football clubs as being formulated for reason close to Irish identity and catholic charity. In addition, Kilmarnock, Aberdeen and St. Johnstone firstly showcased their social orientations through fan-led charitable initiatives (e.g. Killie Trust). In other clubs CSR's initial development originates in charity matches and occasional fundraising activities (Motherwell Charity Cup in 1886).

Regulation (evolutionary): Regulation refers to the formalization of CSR practices, either as an internal event aimed at controlling CSR within the football organization or as an outcome of increased intervention by governmental and football authorities, notably on economic and legal matters of football clubs' operation (e.g. Carroll's, 1999, first two proposed responsibilities). In line with what Breitbarth et al (2011) described as counter political, legislative and regulatory pressure, this phase of CSR development is empowered externally with clubs increasingly considering their business and social role. During this phase CSR relates to corporate governance issues mostly concerned with how a club operates in the community, such as health and safety, stadia standards and fans' management. In this phase, CSR is largely seen as a legalistic subject with a club addressing key priority areas so as to ensure its authorized operation.

In the wider UK in general and Scottish football in particular, the Health and Safety Act in 1974 and the Fire Safety and Safety of Places of Sport Act in 1984 are seen as the first attempts to assign CSR-related responsibilities. This led to the creation of the Sport Guide on the Safety of Sport Grounds in 1997. Further regulations on CSR related issues such as youth development and community development by the SFA in 1992 and the SPL in 1998 are seen as additional legal or quasi-legal forces leading clubs to develop their CSR.

Socialization (evolutionary): As a football club grows and becomes more popular, it creates an overly social context which external organizations see as providing impetus for collaboration. The willingness of public, local, commercial and social actors to support the club and its CSR activities becomes more evident (in line with Chadwick and Walters, 2009), whilst media and fan pressures become more intense resulting in

either positive comments or negative criticisms. During this phase, the football club organization seems to be moving slowly beyond economic and legal requirements into addressing ethical and discretionary matters (i.e. the other two corporate responsibilities according to Carroll, 1999). In this phase CSR remains normative with the football organization responding to more external pressures and addressing a greater number of CSR issues.

Initial social and political pressures for health and safety (i.e. Hillsborough disaster in 1989 and subsequent Taylor report), public-private partnerships such as Scottish Business in the Community in 1988, and other fan-led pressures for social involvement (e.g. Supporters Direct formulation in 2000 and other individual Supporter Trusts) are seen as indicators of the overly social context around Scottish football clubs.

Corporatization (revolutionary): As football clubs understand, gain and experience more CSR benefits, the organization strives to define new structures and cost-efficient ways for developing CSR-type activities in a self-interested way. During this phase, corporatization takes place in an organic and revolutionary fashion with self-sustainable community departments appearing within the organizational structure. In this phase, CSR becomes more integrative to the business agenda, and usually takes the form of a self-enlightened subdivision of the club with instrumental objectives and standard of practices to be met.

In the context of Scottish Football the phase of corporatization is apparent from 1994 onwards when community departments appear as delivery agents for CSR-type initiatives. Although youth departments in Scottish football clubs existed from early 1980's, the SFA community coaching scheme led clubs to develop community

departments. Some of these departments have now grown to deliver community football beyond Scottish borders (i.e. Rangers are active in more than 20 countries).

Separation (evolutionary/revolutionary): Whilst the idea of community involvement becomes more and more complicated for football departments, management slowly moves into separate corporate structures in order to boost social activity further. Not-for-profit or limited by guarantee companies are formulated as they help football clubs to link with other non-for-profit organisations. At this stage separation occurs with clubs transferring the responsibility for CSR practice into independent Trusts or Foundations in order to increase their ability and capacity for community work (Anagnostopoulos and Shilbury, 2013). During this phase, CSR becomes proactive as it shares its own long-term goals, visions and directions.

Drawing on Scottish football clubs, Celtic was the first to experience this stage back in 1995 when it introduced the Celtic Charity Fund structure. This was followed by internal fundraising action groups consisting of professional business people. In 2002 Rangers introduced Rangers Charity Foundation with Hearts and Hibernian following in 2006 and 2007 respectively. Over the last two years, two more clubs have chosen to separate their CSR delivery agency having applied to turn their community department into limited by guarantee companies, a not-for-profit structure that enables them to link with other non-for-profit set ups (e.g. Inverness CT, Motherwell).

Integration (revolutionary): This phase of CSR development conceptually explains the ultimate level of CSR where the concept is fully embedded into the organizational behaviours and operations, and the central football strategy. Despite the fact that CSR is delivered through an independent structure, integration requires that a strategic CSR

orientation is present at all levels of football operation, not only in its charitable arm (in line with Kolyperas and Sparks, 2011). Although one may consider that separation benefits the way CSR is governed by football clubs, this empirical analysis identified that low levels of integration between the Foundation and the core football organization can create a grey area and thus limit the potential for further development. Thus, we see integration of CSR objectives with other business goals of football's operation as the ultimate stage of CSR development.

For instance, in Scottish football only Rangers and Celtic seem to have reached this stage. The clubs incorporate CSR principles in all levels of the organizations. Celtic although it has integrated its community department under the Charity structure has still kept it intact.

> …we're trying to use that power [of the football club] in a more social way as well as [in terms of] commercial and football… (Interview with Celtic FC)

Rangers FC on the other hand has not moved its community department into the Foundation, which still operates under the Rangers football club badge.

> …one of the key things that we quite openly say is, you know, we're not health experts or housing experts, you know, fundamentally we're a football club but we can facilitate … [we can help deliver] a rounded programme which makes it more likely that you have outcomes at the end of it… (Interview with Rangers FC)

Regardless of the delivery structure, both clubs agreed that collaboration between different departments, top management and the Trust structure is the way to go forward. The interviews also suggest that a separation of CSR delivery can create grey areas between the football club organization and its charitable institution. Although it was difficult to extract information on what constitutes this grey area, it was pointed out that separation should be strategically planned so as to maintain a

level of integration between CSR decisions and other business decisions, and in turn ensure collaboration between the club's subdivisions (e.g. CSR division working directly with the media department to ensure improved communication).

5. IMPLICATIONS AND CONCLUSION

This paper has adopted a developmental organizational perspective in analyzing organizational aspects of CSR in professional football. Figure 2 proposes a schema that can be used to define how CSR has evolved and developed across professional football clubs from the same national context. Six phases that SPL clubs are going through when developing more sophisticated CSR initiatives are identified and proposed; namely volunteerism, regulation, socialization, corporatization, separation, and integration.

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Although the phases above could be used as blueprint to describe the development of CSR in other industrial and sporting settings, they also highlight the unique nature of sport organizations when developing and revamping their own social affairs. CSR development in sport organizations suggests that the concept is not a fad or fashion option in that social pressures from stakeholders actively and proactively influence the CSR strategy in the long run. This is not to say that CSR can not or has not been used as a green-washing marketing ploy with immediate effects but to highlight the great influential power and lasting social momentum sport foundations have in their armoury in comparison to other corporate foundations from other commercial sectors.

Thus, there are several practical and theoretical implications to be considered. As far as football management is regarded, the case study results illustrate that the range and nature of CSR-related initiatives SPL clubs are involved in have changed over the years. An emerging dynamism in the development of the concept indicates that organizations must progressively become a place for dialogue and collaboration should they want to generate sustainable long-term CSR practices. This is in line with previous research (Lindgreen et al., 2009; Smith, 2003; Maon et al., 2010).

On the other hand, SPL club organizations are now considering more than ever before the benefits that a transformation of their community department into a Foundation can offer. Findings however depict that such business change (separation) should be thoughtfully planned so as to avoid two dangerous pitfalls; (1) the creation of CSR-related grey areas between the core (football club) organization and its independent CSR delivery agency, and (2) the disintegration and misalignment between the overall (football club) strategy and CSR strategy. This is an implication for general management and in particular firms that have formulated, or thinking of introducing, an independent decentralized charitable arm (Association, Foundation or Trust) as to improve the way they deal with CSR challenges.

Apart from these practical implications for managers, there are two theoretical considerations to be made. First, our analysis and model is clearly based on a perspective which indicates that CSR-related development occurs as a result of the change strategies that an organization adopts as to design and deliver comprehensive CSR initiatives. This is consistent with previous continuum conceptualizations on CSR and organizational development (Carroll, 1979). However, it is not our intension to contend that CSR development is only a result of higher integration with various

strategies; rather the key challenge of organizations is to become a stakeholder foundry in which CSR-related internal opportunities can be moulded with external momentum and support.

Secondly, our analysis on football clubs suggests that such organizations, in a similar fashion to other business corporations, go through a step-by-step process during which they have to overcome certain barriers imposed internally or externally on their CSR journey. While previous theoretical frameworks in sports and football in particular have shown how sport CSR fosters value and develops multi-dimensional socio-economic benefits for its stakeholders (see Breitbarth and Harris, 2008), our model and approach adopts a chronological inside-out point of view to encapsulate how CSR develops and evolves from an implementation point of view to become of business and social value. Here, CSR is argued to be a developmental (change or learning) process / exercise that requires full support by the organizational culture in order to be successful; either in terms of human, technological and other football-related resources (i.e. star players) or in terms of management talent, coordination, and leadership.

Thirdly, our findings are consistent with previous research on CSR development in organizations (Jones et al, 2007; Maon et al, 2010) and suggest that CSR is no longer a bolt-on activity but rather has it become an integral matter for business management. In the case of football, should football clubs want to progress towards more efficient CSR implementation levels, they have to reconsider aspects of their organizational culture (and institutional logics) that may limit the development of more coherent, solid and long-term CSR strategy. This notion is in line with existing research examining the development of football foundations

(Anagnostopoulos and Shilbury, 2013) and contributes to our understanding of the drivers behind, and journey towards, the current proliferation of corporate foundations as effective CSR delivery agents.

This discussion opens up several avenues where future research could help understanding the role of CSR in business organizations from a developmental and practical point of view. One avenue would be to examine how the changes in CSR structures correlate with changes in CSR culture. In the case of football such change is based on the formulation of Trusts or Foundations. Further conceptual and empirical research is still required to define how the emerging structural CSR-related changes corporations currently experience (i.e. the formulation of Trusts / Foundations in football, the creation of triangular partnerships in other sectors) may impact on the overall culture of corporate governance, and in turn advance CSR practice in the business world. Linking current CSR developmental aspects with different corporate governance models may be timely.

Additionally, given that CSR is increasing its importance and meaning across professional football clubs, sport management research could turn its attention towards the understanding of grey areas, pitfalls and barriers that sport organizations may face when separating the delivery of CSR initiatives from the core organization. Empirical findings are still needed on how CSR can be fully integrated into football business models, what such integration may entail, and how football resources can be used for advancing CSR ends. Such research can not only strengthen the notion that sport is a relevant agent for delivering social value, but it can also enhance understanding on the practical aspects of CSR adaptation, integration and development in organizations.

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TABLE 1 INSTITUTIONALIZING CSR: CORPORATE, STAKEHOLDER & CSR CULTURE CHANGES

	"Empowerment from Without" ⟷		"Empowerment from Within"
Organizational Culture	*"Corporate Egoism"*	*"Corporate Instrumentalism"*	*"Corporate Altruism"*
Stakeholder Culture	*"Self-regarding"*	*"Enlightened Self-regarding"*	*"Other-regarding"*
	CSR extends to shareholders and has only legal dimensions	CSR extends to shareholders and instrumentally useful stakeholders to shareholder ends	CSR moves beyond profit maximization and is based on intrinsic morality. It extends to normative stakeholders and other concerns on welfare
CSR Culture	*"Cultural Reluctance"*	*"Cultural Grasp"*	*"Cultural Embedment"*
	CSR is understood as pressures, policies and regulations posed from the external environment of an organization	CSR is acknowledged as a value protector which under proper management can also be a value stimulator. It aims at minimizing organizational risks and increasing organizational performance	CSR is mobilized by internal capabilities aimed at substantiating CSR's importance for the organization, deepen key relationships with pivotal stakeholders, and extend the CSR-related know how

TABLE 2 AN SPL TRUST INITIATIVE AND ITS POTENTIAL OUTCOMES

Name of national Initiative	Future Jobs Fund
Impact on Scottish Economy	(1) It costs the Scottish economy £52,000 per year to sustain a young person in education, employment or training. (2) The cost per head of putting a young person through an SPL Trust Future Jobs Fund Placement is £13,000 per year.
Investment	(1) The total cost to public finance of sustaining 196 young people out of work for a 6 months period would be £5,096,000. (2) The total investment by central government against these 196 young people going through the Future Jobs Fund for the same 6 month period is £1,274,000
Return on Investment (ROI)	(1) Potentially, if all 196 young people are supported back into full time employment, this represents a cost saving to public finance of £3,822,000 for the 6 month period of a future Jobs Fund placement (i.e. £5,096,000-£1,274,000). (2) Of this figure and the 236 jobs in "unemployment hotspots", we recognize that delivering applicants back into permanent employment is helping to meet the Scottish Government National Outcomes of supporting people into "better employment opportunities".

Information extracted from SPL community report 2011

TABLE 3 AN OVERVIEW OF SPL CLUBS DURING 2010-2011

	2009/10 financial year	Season 2009/10	
	Turnover (£000s)	Final league position	Average home attendance
Aberdeen	7,053	9	10,461
Celtic	61,715	2	45,582
Dundee United	6,052	3	7,821
Hamilton Academical	2,543	7	3,005
St. Johnstone	4,045	8	4,717
Heart of Midlothian	7,908	6	14,484
Hibernian	7,064	4	12,164
Inverness CT	turnover rates for Inverness CT could not be obtained by the club	Newly promoted	-
Kilmarnock	6,136	11	5,919
Motherwell	4,380	5	5,307
Rangers	56,287	1	47,564
St. Mirren	3,875	10	4,414

TABLE 4 CSR ACTIVITIES IN THE SPL CLUBS: Categories and Sample of results

Youth Development- Community Coaching	
Inverness CT	Nessies Soccer Centre –Sessions to develop basic motor skills and introduce young children 3 to 5 years old in the goods of playing football
Education and Learning Initiatives	
St. Mirren	Support Employment –Teaming up with Job Centre Plus and Careers Scotland, the program aims to develop interpersonal skills and improve job prospects for individual aged 18 years old or more
Charity and fundraising activities	
Celtic	Celtic Charity Fund –Formed in 1995 with aim at revitalizing Celtic' charitable traditions. Since then, it has raised and distributed almost £2m to a wide range of charities
Health-related Initiatives	
Kilmarnock	Food Standards Agency Programme –Aimed at improving healthy living and physical activity choices, this initiative is focused on primary 5 pupils covering matters such as Food Storage and Personal Hygiene
Fan-led initiatives	
Motherwell	Midnight League –Diversionary football activities focused on fans of football. It aims at keeping youths (12-16) off the streets, reducing crime and anti-social behaviour
Social Inclusion initiative (Gender and disability)	
Aberdeen	Disability Coaching –Football training sessions in a safe environment aimed at creating opportunities for those who may otherwise be excluded.

Source: Web and Annual report disclosure

TABLE 5 CSR ACTIVITIES IN GLASGOW RANGERS FC (SAMPLE)

Youth Development- Community Coaching	
Street Football	Improving football skills along with health and well-being education across the community
Education and Learning Initiatives	
Vibrant Glasgow	Improving employability skills and self confidence in asylum seekers and refuges. Working with Celtic FC, the program also aims at developing a strong, fair and inclusive community
Charity and fundraising activities	
Rangers Charity Foundation	Since its creation in 2002, the foundation has donated over £760,000 in cash awards and over £1,040,000 of in-kind support to hundreds of groups and individuals, making a combined total of over £1,800,000. For season 2010/11 the Foundation will work with Charity Partners UNICEF, The Prostate Cancer Charity and St Andrew's First Aid.
Health-related Initiatives	
Fit For Life	Improving health living education and physical activity sessions across males aged between 40 and 60.
Fan-led initiatives	
Old Firm Alliance	Working with Celtic FC this program aims at installing healthy messages across the community while striving to minimize sectarianism and bigotry incidents
Social Inclusion Initiatives	
PAN Disability and Additional Support Needs Football Centre	Improving life chances for participants aging between 7 and 18 years old. It aims at delivering football and physical activity for all ambulant players with a disability or additional support need to work on their speed, agility, technical ability and game awareness

TABLE 6 CSR ACTIVITY IN SPL: Hours, Partners, Staff, and Number of initiatives

	No. of Hours on CSR	No. of Initiatives	No. of Partners	No. of Staff	
				Full-time	Part-time
Aberdeen	20,800	11	9	4	25
Celtic	67,600	25	28	11	70
Dundee Utd	18,200	6	4	2	30
Hamilton Academical	14,560	7	5	2	20
Heart of Midlothian	21,840	16	17	3	30
Hibernian	17,860	14	6	1	30
Inverness CT	10,400	6	7	3	5
Kilmarnock	18,200	11	5	3	10
Motherwell	18,720	9	10	3	24
Rangers	41,600	18	13	12	40
St. Johnstone	13,000	6	8	1	90
St. Mirren	26,000	8	6	3	40

Source: Analysis findings compared with SPL community report results of 2011

Table 7: Drivers of CSR

Perceived Stakeholder Pressures	National context - SPL (Representation in Interview data)
Coercive (Social forces: Fans, local community, society, media, government, employees, suppliers, partners)	The club operates in a community with serious social problems. We were born in this community, we have to somewhat help… (Dundee United FC) Our wide remit of activities can accommodate a variety of stakeholders, from young and older fans to corporations that want to use our brand and assets for their own ends (Motherwell FC)
Mimetic (Other clubs and corporations from other industries)	Given that other clubs have taken the initiative to deliver social programs, how we distinguish ourselves is now important... (Aberdeen FC) We want to be first in the way we deal with that issue and that is why we have revamped our activities and transformed our community department into a Trust… (Hearts of Midlothian FC)
Normative (a result of expertise or pressures from non-governmental channels)	Funding has always being an issue…working as a business within the club and maintaining a good level of sustainable operation is a day-by-day concern… (St. Johnston FC) We do not have to wait for the side effects to impact on us…self-regulation is also a message to the inside of our organization…(Celtic FC)

**TABLE 8 AN EXAMPLE OF THE APPLICATION OF THE FRAMEWORK:
SPL CLUBS**

Phase	Commentary
Volunteerism	CSR in Celtic, Dundee United and Hibernian lies in the origins of the football clubs as being formulated for reason close to Irish identity and catholic charity. In addition, Kilmarnock, Aberdeen and St. Johnstone firstly showcased their social orientations through fan-led charitable initiatives (e.g. Killie Trust). In other clubs CSR's initial development holds back on charity matches and occasional fundraising activities (Motherwell Charity Cup in 1886).
Regulation	The Health and Safety Act in 1974 and the Fire Safety and Safety of Places of Sport Act in 1984 are seen as the first attempts to assign CSR-related responsibilities in Scottish clubs. This led to the creation of the Sport Guide on the Safety of Sport Grounds in 1997. Further regulations on CSR related issues such as youth development and community development by the SFA in 1992 and the SPL in 1998 are seen as additional legal forces leading clubs to develop their CSR.
Socialization	Initial social and political pressures for health and safety (i.e. Hillsborough disaster in 1989 and subsequent Taylors report), public-private partnerships such as Scottish Business in the Community in 1988, and other fan-led pressures for social involvement (e.g.. Supporters Direct formulation in 2000 and other individual Supporter Trusts) are seen as indicators of the overly social context around football clubs.
Corporatization	From 1994 onwards community departments appear as delivery agents for CSR-type initiatives. Although youth departments in Scottish football clubs existed from early 80's, the SFA community coaching scheme led clubs to develop community departments. Some of these departments have now grown to deliver community football beyond Scottish borders (i.e. Rangers are active in more than 20 countries).
Separation	Celtic was the first to experience this stage back in 1995 when it introduced the Celtic Charity Fund structure. This was followed by internal raising action groups consisting of professional business people selected to boost fundraising. In 2002 Rangers introduced Rangers Charity Foundation with Hearts and Hibernian following in 2006 and 2007 respectively. Over the last two years, two more clubs have chosen to separate their CSR delivery agency having applied to turn their community department into limited by guarantee companies, a not-for-profit structure that enables them to link with other non-for-profit set ups (e.g. Inverness CT, Motherwell).
Integration	Only Rangers and Celtic seem to have reached this stage. The clubs incorporate CSR principles in all levels of the organizations. Celtic although it has integrated its community department under the Charity structure has still kept it intact. Rangers FC on the other hand has not moved its community department into the Foundation, which still operates under the Rangers football club shield. Regardless of the delivery structure, both clubs agreed that collaboration between different departments, top management and the Trust structure is the way to go forward.

FIGURE 1 FOUNDATION Vs DEPARTMENT CSR DELIVERY AGENCIES: overview and comparison of results
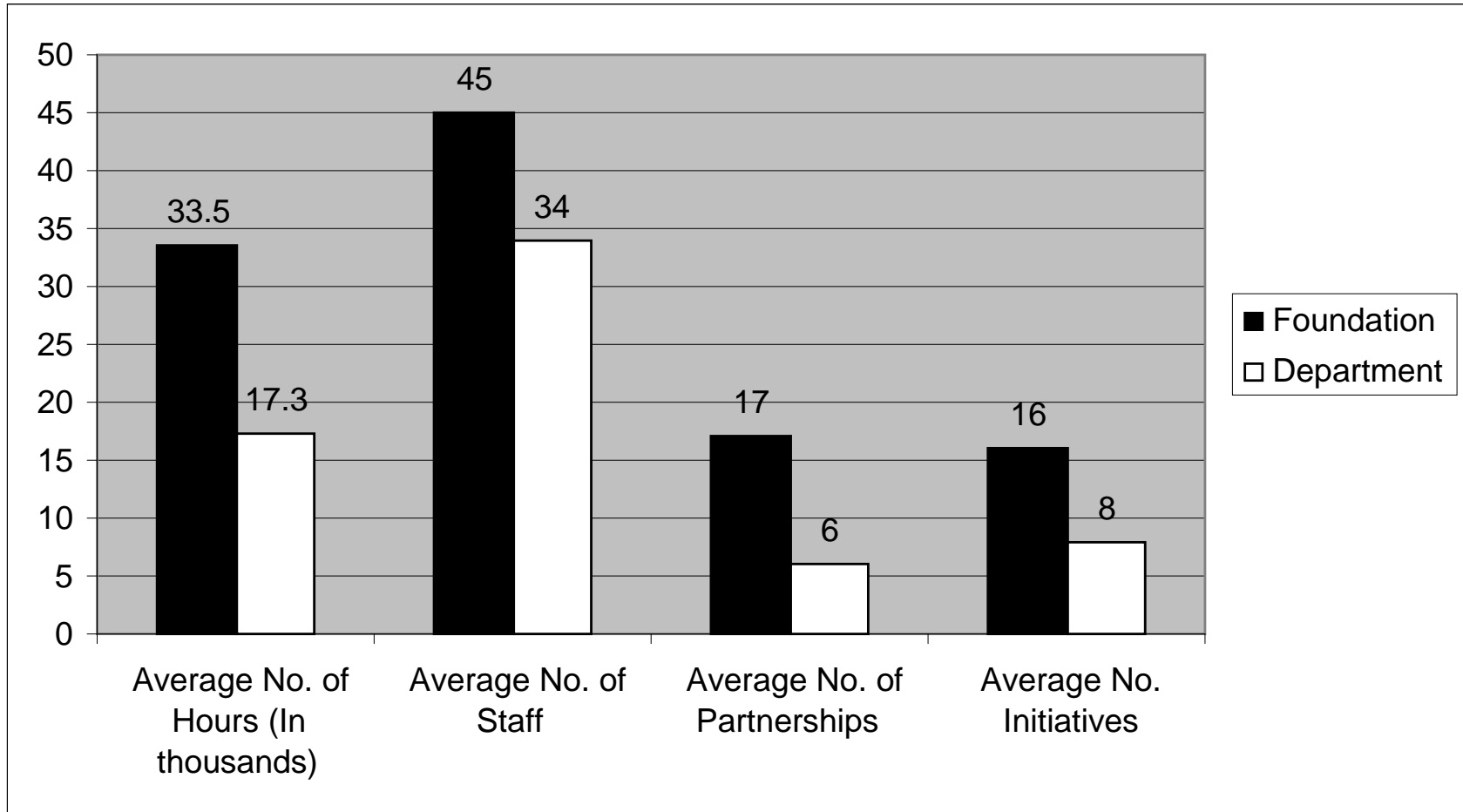
FIGURE 2 CSR DEVELOPMENT PHASES IN SPL CLUBS: BARRIERS AND ORGANIZATIONAL SHIFTS

Self-regarding Corporate Egoism
–
Reluctant CSR culture

Enlightened Corporate Instrumentalism
–
Grasp of CSR benefits

Corporate Altruism
–
Embedment of CSR

Implications

Implications

Voluntarism | Regulation | Socialization | Corporatization | Separation | Integration

Inadequate top management support

Failure to consult affected Stakeholders

Barriers

Inadequate CSR Planning

Inadequate Funding

Failure of Communication

Barriers

Inadequate collaboration between club and charitable arm
-
Grey area