



Chapter 7

Football and social responsibility

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WE CARE ABOUT FOOTBALL

Social responsibility is an emerging field and increasingly relevant to football. Although often associated with charity activities by football associations and football clubs, the term 'football and social responsibility' (FSR) covers a much broader spectrum of practices than merely philanthropic activities. So, associating FSR with charity, and somehow external to sport, is misleading.

By contrast, a modern view of the subject considers an integrative FSR approach. This suggests the inclusion of moral, social and environmental practices in the core structures and processes of football organisations. The European Commission has published two definitive descriptions of corporate social responsibility (European Commission, 2001, 2011), on the basis of which we can define football and social responsibility as follows:

FSR is the responsibility of football organisations whereby moral, social and environmental concerns are integrated into the organisation's core functions. Engagement in stakeholder dialogue encourages societal issues to be tackled in a proactive manner and contributes to positive impacts on society at large.

FSR seeks to confront problematic moral, social and environmental behaviour related to football, known as 'bad practices'. In contrast, FSR 'good practices' offer positive examples of the influence of football organisations on society.

FSR is an emerging issue of relevance to all football organisations, as we discuss in section 1. While football has become increasingly commercialised in recent decades, it is important not to limit FSR to a simple cost-benefit calculation, known as the 'business case', but instead keep the overall purpose of football in mind.

Taking into account the general societal context of football, a simple conceptual framework is introduced in section 2 by distinguishing between reactive and proactive FSR. Two considerations are highlighted in particular. Firstly, FSR is a strategic task pertinent to every football organisation. Secondly, it is not only organisational (e.g. reputational) risks that are relevant in FSR; special attention should also be paid to pressing societal issues that could be addressed through the support of football organisations.

Section 3 focuses on certain societal themes, starting with an overview of the interconnectedness of various issues such as fraud, questionable contracts, health, the environment, human rights, discrimination and inclusion. There then follows a deeper investigation of topics including diversity and inclusion and climate action. We explain theoretical elements and provide some best practice examples.

Finally, section 4 outlines some practical elements of an integrative FSR approach. We discuss the eight crucial elements of FSR, namely: a vision and mission statement; stakeholder management; issue management; the UN's Sustainable Development Goals; a path model; FSR implementation; monitoring and evaluation; and FSR reporting and communication. These elements are closely connected and even overlap. They can be used as tools for developing an FSR strategy, as we illustrate with several practical examples from football associations and clubs.

> 1. Football and social responsibility as an emerging field of importance

Since the first matches played in the 19th century (see Chapter 1), football has become the most popular sport in the world and a multi-billion euro business. The commercialisation of football took off in the 1980s, leading to significant increases in the salaries of players and coaches, higher transfer fees, sponsorship and lucrative TV contracts. Football has gradually become embedded in the capitalist system, particularly over the last two decades. Consequently, professional football organisations are increasingly viewed as businesses.

The market economy, however, is in crisis, as Michael Porter, a professor at Harvard Business School, and his co-author Marc Kramer state: "The capitalistic system is under siege. In recent years business increasingly has been viewed as a major cause of social, environmental and economic problems. Companies are widely perceived to be prospering at the expense of the broader community. The legitimacy of business has fallen to levels not seen in recent history." (Porter & Kramer, 2011).

What is true for corporations also applies to football organisations. As a result of their economic power and impact on society, football organisations increasingly need to legitimise their activities. To avoid jeopardising their reputations, football organisations must act responsibly and respond to the demands of various stakeholders in society by adopting decent moral, social and environmental practices.

If we ask why there is increasing societal pressure on professional sports organisations to tackle moral, social and environmental problems, it seems clear that this results from the growing commercialisation of professional football. In other words, moralisation (the demand to conduct good practices) and commercialisation are two sides of the same coin.

While reversing the commercialisation of football is unlikely, it is possible to respond to societal demands and proactively take responsibility for a wide range of issues.

Implementing responsible practices can improve legitimacy and enhance the reputations of football associations and clubs. Moreover, as we will see below, responsible action can support other organisational objectives and contribute a competitive advantage. For example, diversity in the workforce can improve innovation; climate action can help secure the future of the sport.

Leaving aside the benefits to football organisations through an improved reputation or competitive advantage (the business case), it is important to bear in mind the overall mission of football. Addressing the 44th Ordinary UEFA Congress in 2020, UEFA president Aleksander Čeferin asked: "Should our success be measured only in terms of our commercial achievements, or should it be able to take bold decisions that are not always guided by financial interests?" And his answer was clear: "Purpose over profit. That is the key." (UEFA, 2020c). Indeed, the idea that purpose takes precedence over profit is also reflected in the UEFA Statutes (Article 2.1(g)), which state that UEFA's objective is to "ensure that sporting values always prevail over commercial interests" (UEFA, 2020a).

Consequently, football's values promote health, comradeship, team spirit, the connection and integration of people both locally and internationally, equity, fair competition, inclusiveness, sustainable development, and respect for all individuals and their human rights. FSR is more than just a business case: its challenge is to make a difference in society and contribute to a fairer and more sustainable world.

> 2. How can FSR be conceptualised?

Three types of theoretical understanding of FSR can be distinguished (in academia as well as in practice), as Figure 7.1 illustrates.

FSR as charity:

- Donations and other kinds of philanthropic activity

FSR: the reactive type:

- Risk management to avoid bad practices such as corruption, fraud, etc.

FSR the proactive type:

- Integrative management focusing on the core business to implement good practices

*Corporate social responsibility is not about how we spend our profits, but **how we realise profits or ensure revenues through business activities.***

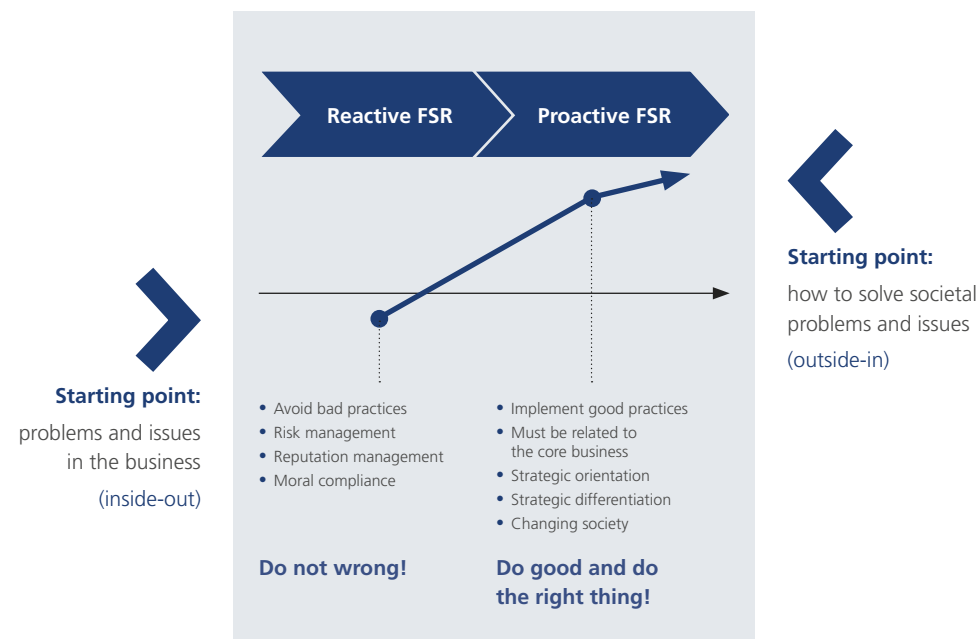
FSR is about responsible profit-seeking!

Figure 7.1: Three ways of conceptualising FSR

FSR as charity refers to any kind of donation (money, time, skills, etc.) or other philanthropic activity. A leading example of this in football is benefit matches. For example, FC Internazionale Milano, FC Bayern München and Real Madrid CF have joined forces to launch the European Solidarity Cup, which will be contested in 2021 to celebrate the work of doctors and nurses during the COVID-19 pandemic. Steven Zhang, said that the initiative sent "a message of unity and solidarity between nations" (Nicholson, 2020). There have been many other examples of associations, clubs, players and coaches donating money to help people in need during the pandemic.

Although donations and philanthropy undoubtedly help people, it is essential to understand that charity activities are not the core idea of FSR, nor corporate social responsibility (CSR) in the business world. Philanthropic activities are not systematically integrated into the principal business operations or objectives of a football organisation (or corporation) but are rather an 'end-of-pipe' approach.

More importantly, football and social responsibility is not about how football organisations spend their profits, but how they realise profits or ensure revenues through their business activities. FSR is about responsibly seeking revenue/profit.



compliance with law

Figure 7.2: Reactive and proactive FSR – inside-out and outside-in

Reactive FSR aims to avoid bad practices in football organisations, such as fraud, corruption, match-fixing, doping, etc. It carefully analyses organisational risks. This is known as an inside-out perspective (Dyllick & Muff, 2016). The motto is: Do no wrong!

Proactive FSR goes a step further and implements FSR not only as a risk management tool, but also as a means of strategic differentiation and being a good citizen who contributes to the improvement of society. Proactive FSR considers organisational risks and also focuses on pressing societal problems that could be alleviated through support from the football organisation. This is the outside-in perspective (Dyllick & Muff, 2016). The motto is: Do good and do the right thing!

In both reactive and proactive FSR, it is imperative that actions should be legal. This includes paying all relevant taxes.

> 3. FSR: Selective issues and best practice examples

> 3.1. An overview of FSR issues

In terms of FSR, what does avoiding 'bad practices' and implementing 'good practices' mean? What are the challenges facing football organisations in the 21st century? What concrete issues can and should be tackled by football organisations?

Figure 7.3 offers an overview of selected FSR issues.

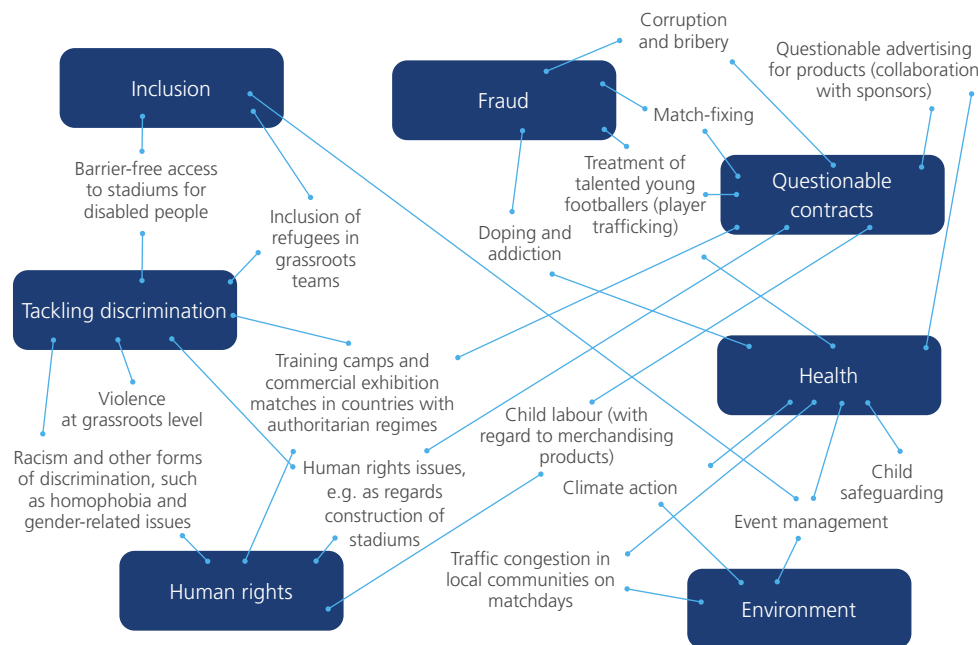


Figure 7.3: FSR issues map

Note that the issues mentioned in Figure 7.3 are just examples, so this is not an exhaustive list. However, the graphic illustrates the wide range of FSR issues, including fraud, questionable contracts, health, environmental and human rights issues, as well as issues that overlap between discrimination and inclusion. It shows the interconnectedness of the various issues advocated by stakeholders (e.g. fans, players, local communities, sponsors, etc.) that concern the various departments of football organisations, (e.g. grassroots, fan liaison offices, human resources, marketing, event and stadium management, etc.)

We will examine two topics from the wide range of FSR issues in football in greater detail namely diversity and inclusion and climate action. These illustrate the relevance of FSR and offer constructive guidance through best practice examples.

> 3.2. Diversity and inclusion

There is a famous expression with respect to our first topic 'Diversity is a reality. Inclusion is a choice.'

Diversity refers to characteristics that make people unique, while inclusion relates to the behaviours and social norms that make people feel welcome. And this 'feeling welcome' – being acknowledged irrespective of unique characteristics – needs to be managed. The different pieces need to be brought together to move society towards a culture of belonging.

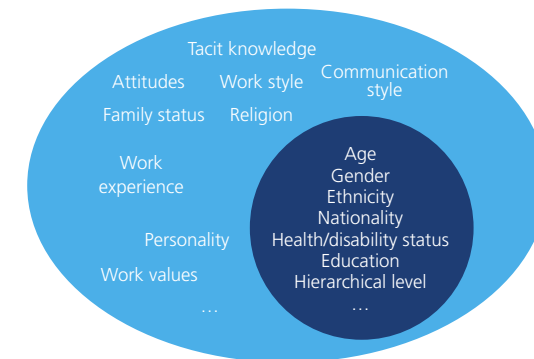
UEFA defines diversity as "widespread acceptance that each individual is unique and rejection of all forms of discrimination based on race, age, gender, religion, sexual orientation, culture, national origin, income or disability (including disabled people with intellectual, sensory or physical impairments and those with mental health issues)" (UEFA, 2016).

Inclusion, on the other hand, is the "fair treatment and meaningful involvement of all interested parties, with none of the above-mentioned forms of discrimination" (UEFA, 2016).

There are two layers of diversity. The first layer concerns the apparent aspects of diversity that are often visible or can be easily investigated, e.g. age, gender or education. This is the (primary) surface level of diversity. The second layer is less obvious, as the characteristics are often invisible. Nevertheless, these are important aspects of diversity. Examples of the (secondary) deep level of diversity are family status, work style and religion.

Surface-level diversity and deep-level diversity partly overlap. Age, for example, usually corresponds with work experience, while education can be reflected in specific work and communication styles, and so on.

Figure 7.4 illustrates the two layers.



Based on Harrison et al. (1998)

Figure 7.4: Surface-level and deep-level diversity

When it comes to questions of diversity and inclusion, there is a twofold challenge for football organisations is twofold:

1. Overseeing diversity and heterogeneity internally (i.e. managing inclusion within the football organisation). This includes, for example, complying with the requirements set out in the HatTrick V Regulations (UEFA, 2020b):
 - Equal recruitment policy and job opportunities for all (avoiding all forms of discrimination mentioned in the definition of diversity and inclusion)
 - Diversity policy, including staff training, to avoid incidents and ensure that corrective actions are taken
 - Accessible infrastructure for disabled employees
2. Contributing to the process of inclusion in society in general (for further details see the HatTrick V regulations, UEFA, 2020b)

Examples of how football organisations contribute to inclusion in society are shown below:

- The English FA has a strategic focus on gender as well as on black, asian, and minority ethnic (BAME)
- The Austrian FA has launched an ombuds office and a hotline to which homophobic incidents in football can be reported.
- The Russian FA has a particular focus on disability access to games, which includes, for example, seminars for football professionals.
- UEFA is committed to providing playing opportunities to people with learning or physical disabilities (blind football, amputee football, deaf football, powerchair football, cerebral palsy football, football for players with learning disabilities, etc.)



Figure 7.5: Inclusion in society

> 3.3. Climate action

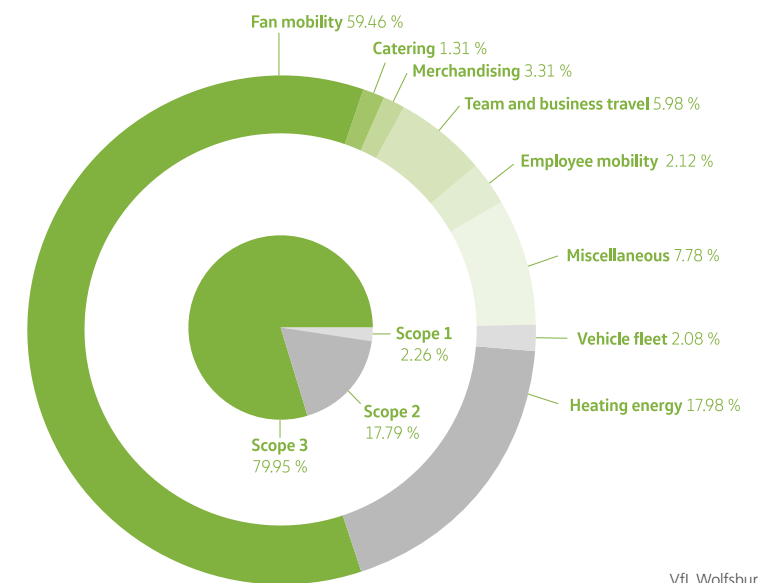
In 2020, the United Nations declared: "Climate change is the defining issue of our time and we are at a defining moment. From shifting weather patterns that threaten food production, to rising sea levels that increase the risk of catastrophic flooding, the impacts of climate change are global in scope and unprecedented in scale. Without drastic action today, adapting to these impacts in the future will be more difficult and costly." (United Nations, 2020)

As football contributes to climate change through its various activities, action is required.

A 2019 study by Reese showed that a single, average league game in the German Bundesliga had a carbon footprint of approximately 870 tonnes CO₂ equivalent, while the whole matchday accounted for some 7,800 tonnes and the whole season about 260,000 tonnes (Reese, 2019).

VfL Wolfsburg calculated that about 60% of these emissions were due to fan mobility (2018), as shown in Figure 7.6. Over 2 million trees would need to be planted to offset the carbon emissions of a single season.

CO₂ FOOTPRINT



VfL Wolfsburg (2018)

Figure 7.6: CO₂ emissions in football: the case of VfL Wolfsburg

Mega-events such as FIFA World Cups and Olympic Games produce about 3 million tonnes CO₂ equivalent. For example, the London 2012 Olympic Games produced 3.3 million tonnes, the 2014 FIFA World in Brazil produced 2.7 million tonnes, and the Rio de Janeiro 2016 Olympic Game (Verberne, 2018).

Professional sports do not merely contribute to global warming, they are also affected by climate change. From winter sports to cricket, from tennis to golf, many sports events have been cancelled in recent years or have taken place under difficult circumstances as a result of extreme weather conditions, including excessive temperatures, flooding, storms, wildfires, etc.

There are signs that football has already been affected by global warming, and this trend may increase in the near future. The Football Association, for example, will spend £48m on weatherproofing pitches across England over the next few years (The Climate Coalition, 2018). Meanwhile, Bromley Heath United FC, a feeder team to professional clubs including Bristol City FC and Southampton FC, reported that matches had been cancelled for a minimum of a month each season over the past four years: "The 2015-16 season was particularly bad for the club with matches called off for 12 weeks due to unsatisfactory playing conditions. This affects the economic health of the club." (The Climate Coalition, 2018, p.13).

How can football organisations contribute to climate action? Take the case of Forest Green Rovers FC (Figure 7.7), which, as “the world’s first UN certified carbon-neutral football club” (The Guardian, 2018) was named “the greenest football club in the world” by FIFA (BBC, 2018). Its various activities are described below (Forest Green Rovers, 2019).

FOREST GREEN ROVERS' ENVIRONMENTAL INITIATIVES



- 
 - ☐ All food served at Forest Green Rovers matches is plant-based and vegan.
 - ☐ Although the players are not required to be vegan, the meals they receive at training and away matches are plant-based and vegan. During the 2017/18 season, not a single FGR player suffered any soft tissue injuries.
 - ☐ The beer and wine served at FGR is also vegan and produced by two local English breweries, Stroud Brewery and Cotswold Brew Company.
 - ☐ Any leftover food and food waste at the end of the match are taken to a nearby composting centre in Gloucestershire.

Clean, green energy

 - ☐ Solar panels on the roof of the stadium provide 25% of the power needed for the ground.
 - ☐ The ground draws electricity from a grid powered by windfarms and solar parks.

Organic pitch

 - ☐ The pitch is irrigated using captured rainwater and fed with finely granulated and nutritious Scottish seaweed.
 - ☐ The pitch is cut using electric motors and a solar-powered robot. The grass is cut regularly in small increments so the cut grass can remain on the pitch and does not need to be removed.

no single-use plastics

 - ☐ FGR's stadium, The New Lawn, does not provide bottled water, but instead hosts water refilling stations for spectators to use with their own bottles. The New Lawn's bars use plant-based, biodegradable starch glasses to replace the plastic cups usually used at football grounds.

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|--|---|
| Kits | <ul style="list-style-type: none"> While football kits are typically a mixture of plastic and other materials that are environmentally intensive to produce, FGR uses a 50% bamboo fibre blend for its kits. The hard-wearing and comfortable fabric is then cut into two models: kits for the team, and kits available for purchase at the FGR shop. In February 2021, FGR played in a prototype kit made from 65% recycled plastic bottles and 35% waste coffee grounds. Following a successful trial, and feedback from players that the kit was lighter and more breathable than their bamboo blend, the company will wear the new fabric in the 2021/22 season. |
| <div> <div></div> <div></div> <div></div> </div> | <ul style="list-style-type: none"> FGR is currently trialling a graphene-based paint that absorbs carbon. The paint will be used to paint the back of the stands, and even comes in the Forest Green colour. In the 2020/21 season, FGR and its sponsor Innocent Drinks have teamed up with One Tree Planted. For every 0-0 draw in the season across the entirety of professional football in UK, FGR will plant 50 trees. |
| <div> <div></div> <div></div> <div></div> </div> | <ul style="list-style-type: none"> As of this season, FGR is investing in carbon-offsetting projects for all fan travel without altering the price of match tickets. FGR has chosen offsetting projects that plant forests and trees in the UK in the name of its fans. Rapid electric charging points for electric vehicles are located in the best parking spots at the stadium. FGR is currently looking into an electric coach for all team travel, which it is aiming to introduce at some point in the 2021/22 season. The kits are currently transported using an electric van. To cut down on travel, the team also stays close to home for training and camps. The club aims to have an electric coach at some point in the 2021/22 season. |
| <div> <div></div> <div></div> <div></div> </div> | <ul style="list-style-type: none"> The owner of FGR, Dale Vince, is also the founder of Ecotricity, a green energy company. FGR partners with Sea Shepherd, a non-profit organisation dedicated to the protection of marine wildlife. You can spot Sea Shepherd's logo and camouflage on the FGR kits. All the money from sales of the FGR kit goes directly back to Sea Shepherd to support its cause. Oatley provides FGR with oat-based milk products to replace dairy and maintain a vegan environment. Local organisations form an important piece of FGR's partnerships and include Renishaw Engineering and a local bank. Although commercial partners do not need to match all FGR's initiatives, they must align with FGR's ethos of people before profit. |

Figure 7.7: Forest Green Rovers' environmental initiatives initiatives

A range of projects by Europe's 55 national associations to address various topics are described every year in the UEFA Football and Social Responsibility Report.

> 4. Towards FSR strategy development

> 4.1. Vision and mission

As stated in Chapter 2 on strategic management, a mission, or mission statement, is a description of an organisation's reason for being, while a vision is a statement of intent that is valid for a specific period of time.

In the context of FSR, a vision and mission statement are of crucial importance as they can be regarded as the moral compass of a football association or club. They allow proactive definition of the values and overall purpose of the organisation (see Section 1 above). A mission and vision statement also define 'no-go areas', that describe any practices that an organisation should not be involved with under any circumstances; (e.g. human rights violations, corruption, etc.; see Section 2). The following sections illustrate that the vision and mission statement are linked to and give practical orientation for, many FSR practices. For example vision and mission help when undertaking stakeholder and issue management on moral grounds (sections 4.2 and 4.3) and they can be linked to the UN Sustainable Development Goals (Section 4.4). They also fulfil important communicative functions – internally as well as to external stakeholders and society in general. Vision and mission allow organisations to express a commitment and make a promise.

The Football Association of Wales defines three core values, as shown here.

THE STRATEGIC PLAN IS BASED UPON THE FAW'S THREE CORE VALUES:

- Excellence – An intense desire or enthusiasm to continuously improve and strive for excellence.
- Family – A group of people working together to make football stronger in Wales.
- Respect – Demonstrating respect for each other in all that we do and at all times.

These are the FAW's fundamental beliefs, which play an integral part in supporting the vision and shaping the culture of Welsh football.

" More than a game outlines the vision and strategic direction for Welsh football for the next five-years. The document has been developed following extensive consultation and I would like to thank those who contributed for their valuable input. It's an ambitious yet focused plan. Whilst we know the road we want to take, achieving our ambitions for the grassroots and elite game will require teamwork, dedication and effort. I'm sure, with the support of all members of the football family, we'll achieve our vision where football in Wales is more than a game." **Jonathan Ford, chief executive**

Football is the most participated, spectated and volunteered sport in Wales. Football is a passion, a conviction, hobby, pastime; a love of life.
It is more than a game.

FAW (2015)



Figure 7.8: The FAW's three core values

> 4.2. Stakeholder management: strategic and normative

Stakeholder management has already been discussed in this handbook (see Chapter 2). As a reminder, stakeholders can be defined as any group or individual who can affect or is affected by the achievement of the organisation's objectives (Freeman, 1984).

Our first example of stakeholder management in football is from the 2018 FIFA World Cup in Russia (FIFA, 2018). Table 7.1 shows how stakeholders in that tournament were differentiated.



Stakeholder group	Description
Event owner	FIFA
Event organisers	Including FIFA entities, the local organising committee, the Football Union of Russia, host cities, stadium authorities and regional committees responsible for organising the competition
Workforce	Including employees and volunteers
Participants	Including individuals and groups that contribute actively to staging the event, in particular the national teams that compete in the tournament
Commercial affiliates	Including FIFA partners, FIFA World Cup sponsors and regional supporters
Community	Including residents of the host cities, national and international media, as well as local and international groups of individuals and organisations which deal specifically with one or more material issues of the sustainability strategy
Football-related organisations	Including FIFA member associations and associations of professional players
Regulatory bodies	Including federal and local authorities that have the power to regulate aspects of the material issues in the sustainability strategy
Supply chain	Including organisations that provide products or services for the FIFA World Cup
Attendees	Including groups of individuals and organisations that represent individuals coming to see the FIFA World Cup, including fan groups, ticket holders and tourism organisations, as well as TV audiences

Table 7.1: The stakeholders of the 2018 FIFA World Cup

The second example is from Borussia Dortmund (2019). Figure 7.9 shows how the Bundesliga club describes its approach to stakeholder management:

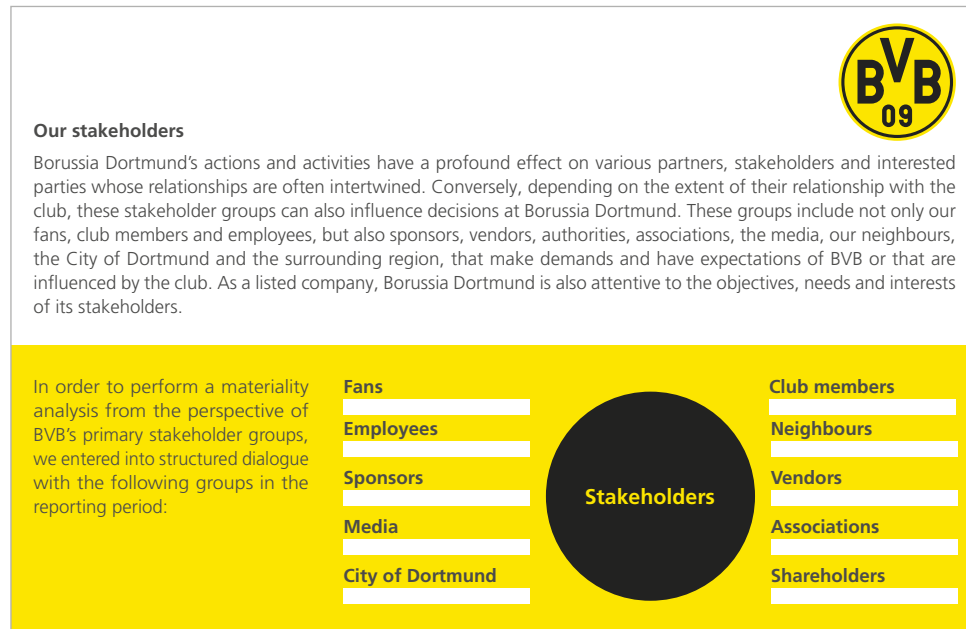
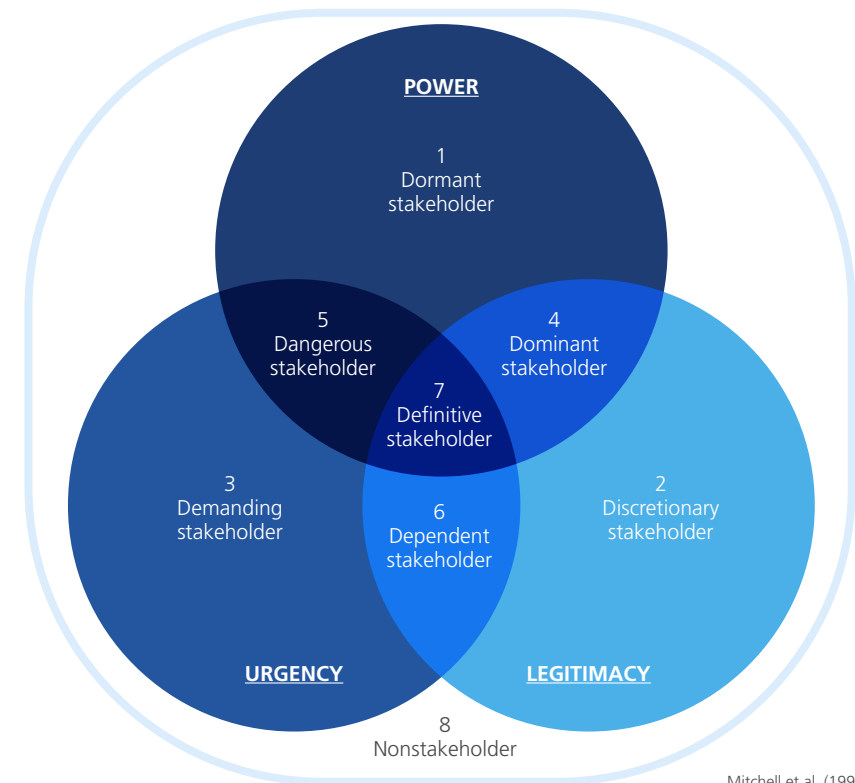


Figure 7.9: Primary stakeholder groups at Borussia Dortmund

The word 'stakeholder' was first used in 1963 in an internal memorandum at the Stanford Research Institute (Parmar et al., 2010). The term plays on the words shareholder and stockholder and is an extension of conventional management thinking to include the interests and claims of non-economic parties.

Stakeholder management can be interpreted in two senses, strategic and normative, corresponding to the difference between reactive and proactive FSR introduced in Section 2 of this chapter.

Strategic stakeholder management emphasises the first part of the stakeholder definition mentioned above: [...] any group or individual who can affect [...] by the achievement of the organisation's objectives [...] (Freeman, 1984). In this sense, the strategic stakeholder approach is an instrument for managing an organisation's reputation by balancing the urgency, legitimacy and last but not least, the power of the stakeholders. This idea is also discussed in Chapter 2. If something is 'at stake', it is at risk. In this case, that something is the reputation of the organisation. Consequently, it is sensible to listen to stakeholders and react to their demands. Figure 7.10 illustrates this concept.



Mitchell et al. (1997), p. 874

Figure 7.10: Stakeholder management – the strategic perspective

Normative stakeholder management, by contrast, emphasises the second part of the definition: any group or individual who [...] is affected by the achievement of the organisation's objectives. Moreover, this is regardless of the urgency, and especially regardless of the power, of the respective stakeholder. Even if a stakeholder has little or no power, if the group or the individual is affected, a legitimate claim can be made from a moral standpoint: ask yourself whether violating the human rights of a person could be justified if he or she is not a powerful stakeholder? The answer is, of course, not.

With the normative perspective, we touch upon two crucial aspects of responsibility. One is the definition of values (i.e. stakeholder management on moral grounds), which is usually represented in a vision and mission statement (see Subsection 4.1 of this chapter). The other aspect refers to the outside-in perspective discussed in Section 2; in other words, how football organisations can contribute to solving societal problems. This is also called 'issue management'. A materiality matrix is a practical tool used to implement issue management, and is discussed below.

Figure 7.11 summarises the previous paragraphs.

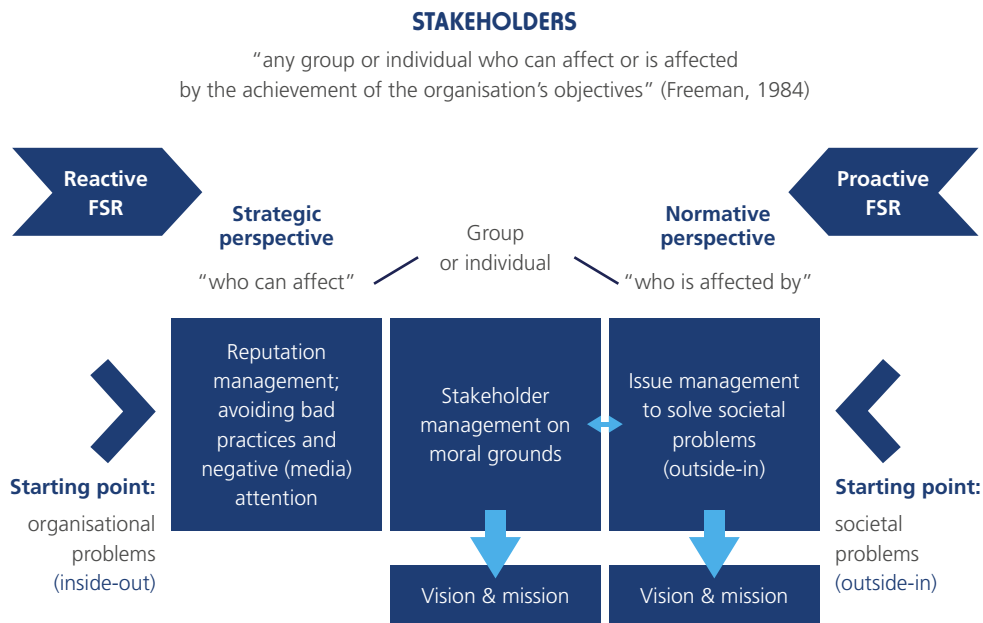


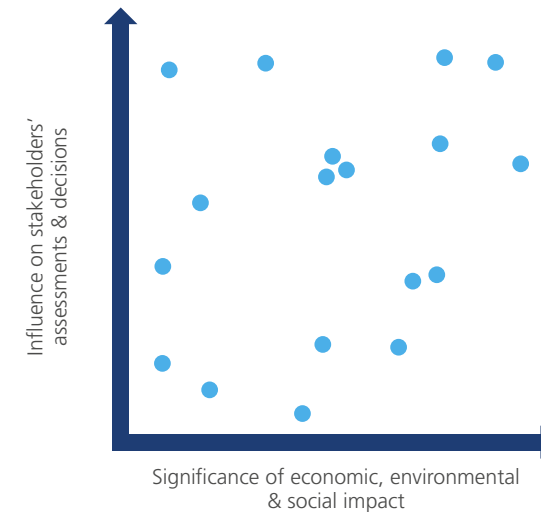
Figure 7.11: Stakeholder management: two different perspectives

> 4.3. Issue management and materiality matrix

The introduction to this chapter described various moral, social and environmental issues relevant to football organisations. It is important to note that these are just examples. Some of these issues may be irrelevant to your national association or club, whereas other issues may be significant.

Which issues relate to specific football organisations, such as an individual association or club? The Global Reporting Initiative (2016) offers a simple but very powerful tool that can be used to identify relevant issues (see the materiality matrix in Figure 7.12).

The horizontal axis of the materiality matrix represents the significance of the organisation’s economic, environmental and social impacts. The vertical axis shows the organisation’s substantive influence on the assessments and decisions of stakeholders (Global Reporting Initiative, 2020). The dots represent issues and their position (from low to high relevance) with respect to impacts and influences, respectively.



Global Reporting Initiative (2016, pp.10-11)

Figure 7.12: Materiality matrix

The materiality matrix is widely used by businesses (in the context of CSR), as well as by several football organisations.

There are two important considerations with respect to issue management in general and the materiality matrix in particular.

Firstly, stakeholder management and issue management are closely related. A materiality matrix does not replace stakeholder dialogue, but is developed in cooperation with the football organisation’s stakeholders. Issue management requires stakeholder dialogue and engagement. Stakeholder dialogue can be described as conversations about issues. Identified issues should be discussed with stakeholders, and stakeholders may bring up new issues.

Secondly, the materiality matrix originates from the Global Reporting Initiative’s reporting standards, but it is more than just a tool for reporting, it is an important part of FSR strategy. Borussia Dortmund, for example, undertakes sophisticated issue management and applies the materiality matrix. The club explains its approach:

“The strategic further development of our corporate objectives in connection with our sustainable development: This includes fleshing out the management approaches to our 25 material topics with qualitative and quantitative targets. We will efficiently plan our actions on the basis of specific and valid measurable indicators” (Borussia Dortmund, 2019).

A materiality matrix allows strategic goals to be prioritised with a view to using specific practices to tackle specific issues. The goals should be as clear as possible and linked to quantitative or qualitative indicators (see Subsection 4.7).

> 4.4. Using the Sustainable Development Goals as guidance

The UN's Sustainable Development Goals (SDGs) were established in 2015, refined two years later and aim to provide a blueprint for achieving a better and more sustainable future for all (United Nations, 2017, 2020c)¹. SDGs are not concrete tools but provide important orientations for the actions of various players, such as governments, companies and football organisations. They were adopted by all UN member states and are applied by many organisations around the world.

The SDGs are normative standards that address the global challenges we face, including poverty, inequality, climate change, environmental degradation, peace and justice. Other relevant standards include the UN Global Compact and ISO 26000.

The 17 interlinked Sustainable Development Goals are shown in Figure 7.13 below:



Figure 7.13: The UN's Sustainable Development Goals

Each goal offers several specific, actionable targets. For example, SDG 5 on gender equality aims to end all forms of discrimination against all women and girls everywhere (target 5.1) and undertake reforms to give women equal rights to economic resources (target 5.a).

There are five key elements in the practical application of the SDGs: 1) understanding the SDGs and how they can be used in football organisations, 2) defining priorities, and 3) setting concrete targets, which are then 4) integrated into organisational structures and 5) submitted for evaluation, reporting and communication¹

The Royal Belgian Football Association provides an example of how to apply SDGs in a materiality matrix to link the goals to FSR issues.

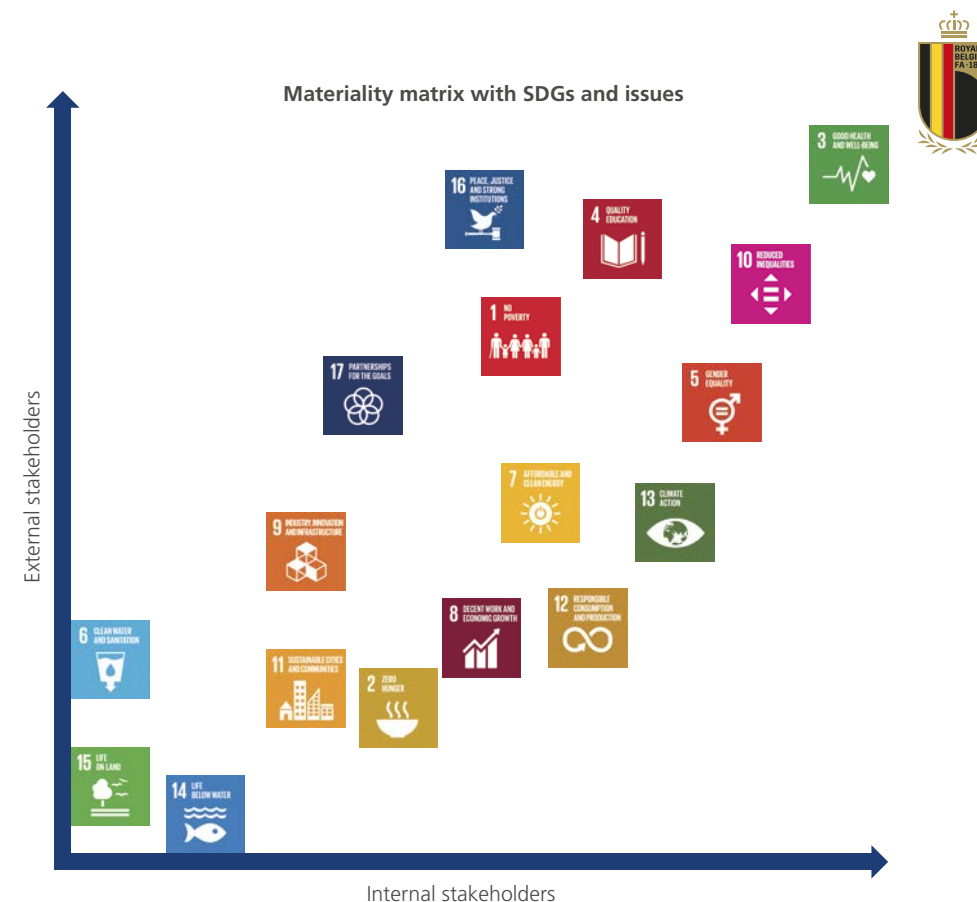


Figure 7.14: SDGs and the materiality matrix – the example of the Royal Belgian Football Association

¹ To learn more about the SDGs, see <https://www.un.org/sustainabledevelopment> or download the SDG Compass (which offers practical guidance) at <https://sdgcompass.org>.

> 4.5. The path to FSR: linking intra and inter-organisational perspectives

Thus far, Section 4 has discussed stakeholder management (Subsection 4.2), issue management (Subsection 4.3) and the UN's Sustainable Development Goals (Subsection 4.4). All three of these concern the relationship between the football organisation and other societal actors, i.e. the inter-organisational perspective.

The second perspective, which is at the centre of interest in the next sections, complements the FSR approach through a particular focus on processes and structures within the organisation. This is the intra-organisational perspective. Here the attention lies with, for example, questions of the implementation (Subsection 4.6), monitoring and evaluation (Subsection 4.7), and reporting and communication of FSR activities (Subsection 4.8).

Before examining these elements, let us consider a simple model that provides insight into the link between the intra and inter-organisational perspectives. The path model developed by Simon Zadek (2004) helps to identify critical societal issues and provide practical orientations for FSR strategies. There are more sophisticated and more recent path and phase models available, but Zadek offers a useful heuristic approach that addresses the topic in a simple, intuitive and practical way.

Zadek's model (see Figure 7.15) consists of two axes. The horizontal axis (issue maturity) refers to societal issues and their 'maturities', in other words to what extent a given issue is the subject of societal debate and is regarded as a pressing issue in society. Is the debate merely latent, is the issue emerging or consolidating in society, or is it even institutionalised (e.g. regulated by law)? The vertical axis shows five different strategies that organisations can adopt to deal with the respective issues.

The Table 7.2 explains those five types of strategy, which typically represent different stages of organisational learning.

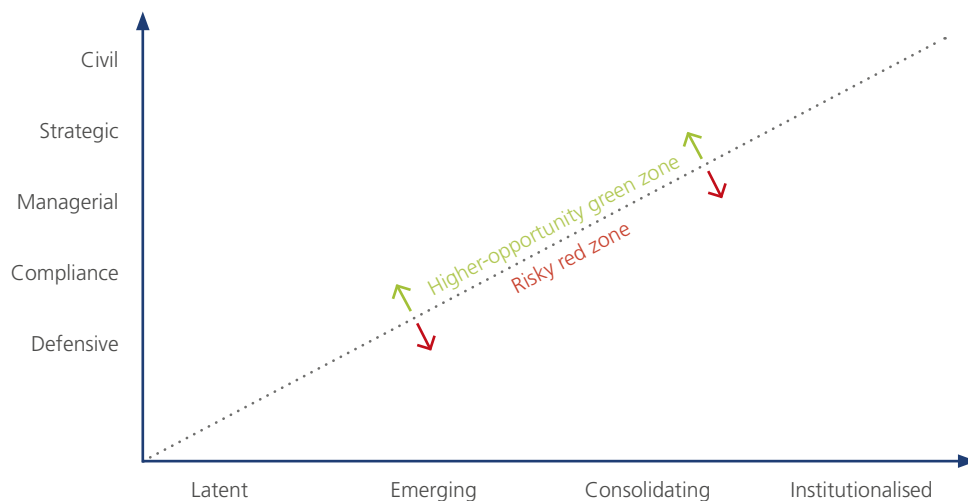


Figure 7.15: Zadek's path model (2004)

The five stages of organisational learning

When it comes to developing a sense of corporate responsibility, organisations typically go through five stages as they move along the learning curve.

Stage	What organisations do	Why they do it
Defensive	Deny practices, outcomes or responsibilities	To defend against attacks on their reputation that could, in the short term, affect sales, recruitment, productivity and the brand
Compliance	Adopt a policy-based compliance approach as a cost of doing business	To mitigate the erosion of economic value in the medium term because of ongoing reputation and litigation risks
Managerial	Embed the societal issue in their core management processes	To mitigate the erosion of economic value in the medium term and to achieve longer-term gains by integrating responsible business practices into their daily operations
Strategic	Integrate the societal issue into their core business strategies	To enhance economic value in the long term and to gain first-mover advantage by aligning strategy and process innovations with the societal issue
Civil	Promote broad industry participation in corporate responsibility	To enhance long-term economic value by overcoming any first-mover disadvantages and to realise gains through collective action

Table 7.2: Zadek's five stages of organisational learning (Zadek, 2004, p.3 & p.5)

The intra and inter-organisational perspectives can now be brought together by locating an issue, X, on the horizontal axis in respect of its maturity and on the vertical axis with regard to the stage of organisational learning. It is simple to assess whether the organisation's response is in the 'risky red zone' or the 'higher-opportunity green zone' by inserting a dot at the corresponding position on the chart.

If an issue has a high degree of societal maturity (e.g. it is consolidated or even institutionalised) but the organisation denies its responsibility, this results in a dot being placed in the red zone. An example of this might be a football organisation that denies its obligations, e.g. by not taking steps to tackle racism on the pitch or in stadiums.

Simon Zadek's model is a very useful tool for various reasons:

1. It can support the evaluation of FSR issues, e.g. using a materiality matrix to describe them in terms of an issue's maturity (latent, emerging, consolidating or institutionalised).
2. It allows a critical evaluation of a football organisation's FSR practices by identifying its current approach to dealing with specific issues. For example, an analysis may show that a football organisation is quite

advanced with its FSR strategy (strategic or civil stage) when it comes to issue X, while it has failings as regards issue Y (defensive or compliance stage).

3. The path model is not merely a risk management tool; it also encompasses proactive practices. It can anticipate forthcoming issues (over the next five or ten years, perhaps), that may be relevant to football organisations. It is therefore useful in terms of preparing for developments in a changing society, as well as shedding light on how football organisations can contribute to sustainable development.

> 4.6. FSR implementation

The two previous sections concern the relationship between a football organisation and other societal actors. This is the inter-organisational perspective. We will now focus on processes and structures within the organisation (intra-organisational) by asking how FSR can be implemented internally in football organisations.

It is important to take account of at least the following three considerations in every implementation process:

- Organisational culture
- Responsible leadership
- Organisational structure

> 4.6.1. Organisational structure

FSR, like every other organisational practice, needs a suitable structure to be effective. This requires the following:

- Sufficient resources for implementation of FSR in terms of appropriate staffing levels and an adequate budget
- A separate FSR unit within the organisation, with a qualified FSR manager, reporting directly to the board of directors, who uses their skills to help implement FSR in the football organisation.
- An FSR board that meets regularly and supports the integration of FSR into the organisation's other units, ideally with the general secretary/CEO as a member
- A strong commitment to FSR by the general secretary/CEO, as the 'tone from the top' is crucial for the successful implementation of FSR

> 4.6.2. Responsible leadership

In addition to a robust organisational structure, responsible leadership and a commitment to FSR are also very important.

FSR does not depend solely on the commitment of the general secretary/CEO and the skills of FSR managers; it is everyone's concern. For example, responsible leadership is evident when enthusiasm for FSR is displayed

by middle management in the various departments – human resources, event management, fan relations, grassroots, marketing, procurement, etc. While many of these departments already embrace FSR topics, a deep-rooted FSR strategy can help make their work even better and more sustainable.

As well as the top-down commitment of the general secretary/CEO, it is equally important to implement a bottom-up approach. Most organisations have significant numbers of staff who are motivated by topics such as sustainable development, climate change, equal opportunities, etc. These individuals are usually very receptive to the concept of FSR in their organisation and can be incorporated into the FSR implementation process, e.g. through an ambassador programme.

Finally, it is essential to raise awareness of the relevance of FSR through a range of activities and also provide members of the organisation with FSR training. UEFA's FSR Roadmap (UEFA, n.d.) provides several good examples and ideas.

> 4.6.3. Organisational culture

The implementation of FSR often encounters resistance as it brings new ideas into the football organisation. This entails new routines, but it is human nature to want to stick to the comfort of old practices. When seeking to ease this situation, the organisational culture must be considered. This concerns both leadership and organisational structures.

The best way to influence organisational culture is to include as many employees as possible in the development of the FSR process, from the top to the bottom of the hierarchy. A vision and mission statement, for example, should not be written by the general secretary/CEO or the FSR manager, but developed through open consultation. Indeed, participation, interacting with colleagues and bringing the organisation as a whole into the FSR process is essential.

> 4.7. Monitoring and evaluation

As previously mentioned, setting objectives is an inherent part of developing an FSR strategy. It is also important to monitor and evaluate the outcome of FSR measures. Are they as effective as planned? Or should FSR practices be adjusted to achieve the defined goals?

In the literature, this is called 'management by objective', a concept that dates back to the work of Peter Drucker (1954) and is also reflected in the SMART(ER) approach employed by Doran (1981), as discussed in Chapter 2 of this handbook. This concept describes the systematic process of moving from goal-setting to the evaluation stage, often involving key performance indicators (KPIs).

Key performance indicators are as important for FSR as they are for other management practices. Examples could include the objective to reduce CO₂ emissions on matchdays or to increase the number of women in the boardroom of a given football organisation.

However, it is rather difficult to measure the effects of certain issues and practices – at least in terms of applying quantitative measures. Examples of this include questions such as how to assess the effect of FSR awareness-raising in a football organisation or how to evaluate the integration of refugees into grassroots football clubs. Such situations can be better described and evaluated qualitatively.

As a result, it is suggested that KPIs should not be limited to quantitative data. Instead, the process of monitoring and evaluation should be extended to include softer, qualitative criteria. In the context of CSR, the Bertelsmann Foundation & Riess (2010) developed a useful heuristic that can be applied to the FSR activities of football organisations. The IOOI method distinguishes between input, output, outcome and impact, as illustrated in Figure 7.16.

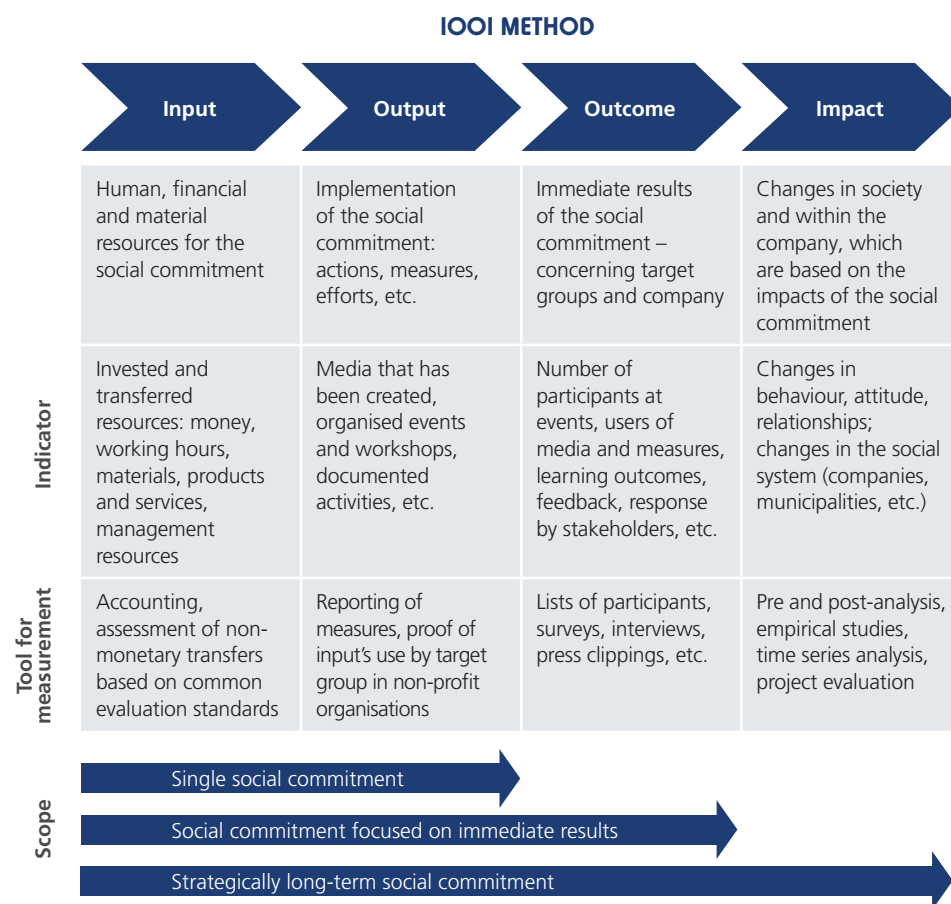


Figure 7.16: IOOI method

This simple tool can help with FSR planning, monitoring and evaluation processes, as it emphasises the relevance of the impact of FSR activities (rather than focusing only or mainly on direct forms of output or outcome). The importance of impact was highlighted at the beginning of this chapter (see Section 1), where it was introduced in our definition of FSR.

> 4.8. Reporting and communication

FSR reporting and communication fulfils several functions. One obvious one is to demonstrate the progress you have made on your project objectives, while being a great tool to demonstrate two important pillars of governance: accountability (reporting on one's actions) and transparency – providing open and full information.

The Global Reporting Initiative standard provides a well-developed framework for very comprehensive reports. Major football clubs, such as Borussia Dortmund and Juventus, report in accordance with the GRI standard, and UEFA (2019) and FIFA (2018) also use GRI elements in their reporting.

In addition to verifying (accountability), there is also the function of improving in the sense of learning. As the UEFA FSR Roadmap states, reporting gives you the opportunity to reflect on what works and what does not, where and when it works, and why and how it works.

FSR communication goes beyond the formal reporting requirements and standards. Firstly, communication is both external (e.g. football PR) and internal. Given that FSR is a relatively new field, it is essential to remember to communicate your FSR activities to your staff.

Secondly, devise your communication strategy – whether directed at an internal or external audience – in cooperation with your communication department, observing the following five steps:

1. Define your communication objectives
2. Define your audience (internal or external; examine your stakeholder map)
3. Pick appropriate communication channels, e.g. videos, GIFs, infographics, newsletters, articles, flyers, social media posts, blogs, posters, presentations, banner adverts, interviews, photo galleries, polls and questionnaires, etc.
4. Launch your communication in an interesting way that is appropriate to the defined audience, and remember that people engage with emotional content, so use storytelling and highlight the journeys of individuals and groups who are making a difference
5. Evaluate your communication in accordance with the defined objectives

FSR communication has some special characteristics. As FSR is closely connected to values and, in our modern societies, values can spark heated argument, it is possible that even the communication of impressive FSR activities could backfire. In some sections of society (among journalists, for example), there are multiple preconceptions and CSR activities may be regarded as purely marketing displays or 'bluewashing', which is defined as when organisations "pay lip service to the true goals of CSR instead of undertaking substantive but costly changes in their environmental and human rights performance" (Berliner & Prakash, 2015). These preconceptions also partly apply to FSR.

This should not daunt football organisations, but they should 1) be aware of this fact and be very sensitive to it when implementing their communication strategy, and 2) (like any other organisation) under no circumstances report things that they do not actually do. This would not only be untruthful, but it could adversely affect the football organisation's reputation over the long term.

Whatever you do, communicate authentically and act with sportsmanship.

> 5. Conclusion

In this chapter, we stressed the importance of football and social responsibility as an emerging field in football management, outlined a general theoretical framework for FSR and provided some examples of FSR issues (diversity and inclusion and climate action). Based on an integrative FSR approach, we then sketched out practical aspects by discussing eight crucial elements of FSR strategy development, namely: vision and mission; stakeholder management; issue management; the UN's Sustainable Development Goals; Zadek's path model; FSR implementation; monitoring and evaluation; and FSR reporting and communication.

Figure 7.17 briefly summarises the most important topics in this chapter.

4 Towards FSR strategy development

► vision and mission ► stakeholder management ► issue management ► materiality matrix ► Sustainable Development Goals ► FSR path model ► FSR implementation ► monitoring and evaluation ► FSR reporting and communication ► FSR roadmap

3 Selected issues and examples of best practices

► overview of FSR issues ► FSR issues map ► interconnectedness of the different issues ► diversity and inclusion ► climate action

2 How can FSR be conceptualised?

► FSR typology ► reactive FSR ► proactive FSR ► risk management ► societal problems ► Do no wrong! ► Do good and do the right thing!

1 FSR as an emerging area of importance

► commercialisation in football ► moralisation in football ► legitimacy ► competitive advantages ► purpose over profit ► FSR as more than just the 'business case'

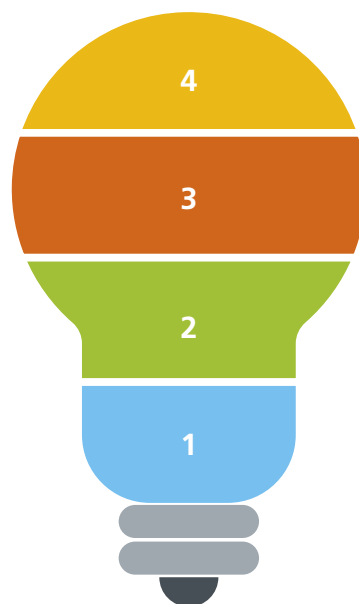


Figure 7.17: Chapter summary

These topics are also reflected (and further elaborated on) in UEFA's FSR Roadmap, as shown in Figure 7.18.

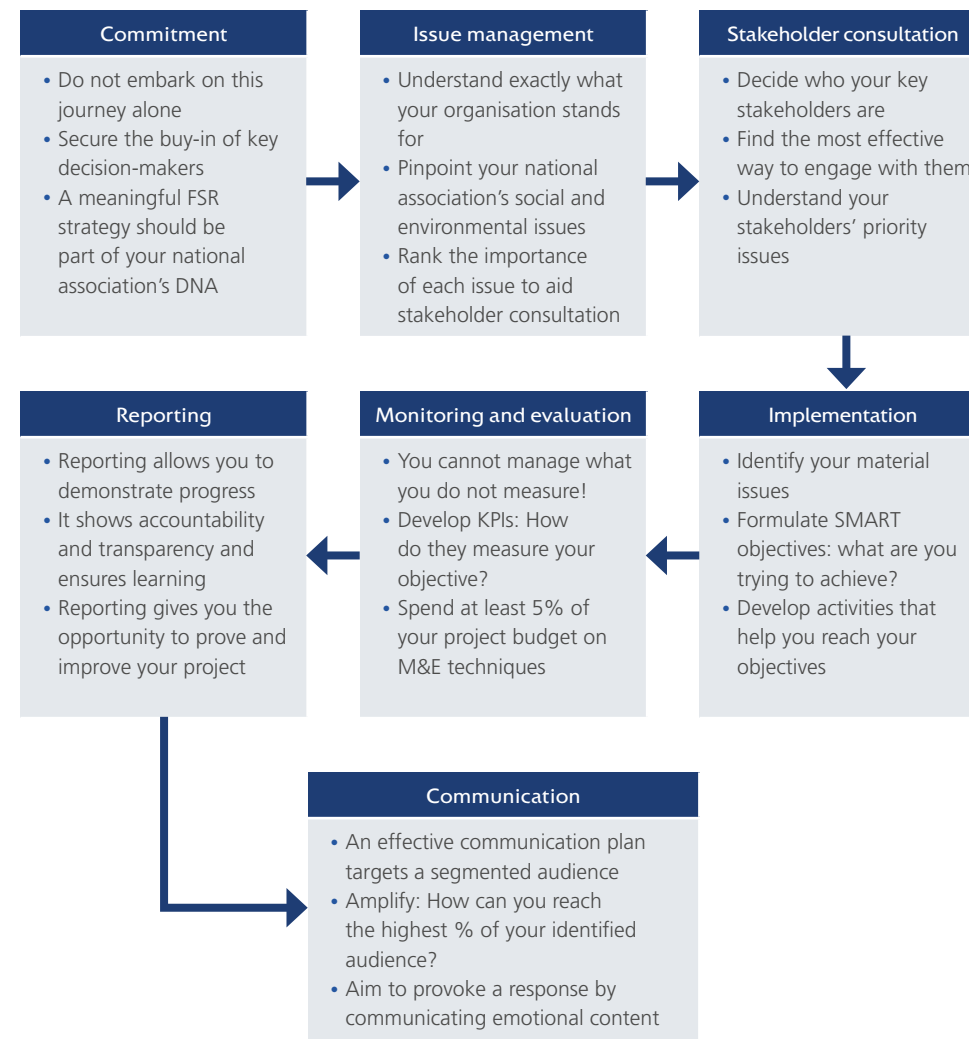


Figure 7.18: UEFA's FSR Roadmap

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