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Article

CSR in Professional Football in Times of Crisis: New Ways in a Challenging New Normal

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Abstract: While corporate social responsibility (CSR) activities are well-established among football clubs, COVID-19 challenged clubs' capacity and commitment to continue delivering in times of crisis. Focusing on Scottish Professional Football League (SPFL) Premiership clubs and their charitable foundations, we examined challenges presented by restrictions and limited resources and how these impacted the decision making of CSR managers, as well as their prioritisation of projects undertaken. Qualitative research methods were applied in a two-step process. A content analysis drawing on publicly available resources provided a holistic overview of the CSR landscape in Scottish football. Subsequent semi-structured interviews with CSR managers of four clubs' foundations offered detailed insights into crisis response. We found that resource limitations resulted primarily in operational rather than financial difficulties. To remain functional and consistent with their motives, foundations initiated new ways to address target groups' social needs. Specifically, delivery shifted towards direct help and short-term support. While foundations continued to benefit from being associated with the parent football club, autonomy from the club was a critical success factor intensifying stakeholder relationships and community links. COVID-19-related disruptive factors resulted in more rapid decision making and greater empowerment of operational staff. Lessons learned have potential implications for CSR management post-pandemic.

Keywords: corporate social responsibility; football; COVID-19; stakeholder; resource dependency



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1. Introduction

“Intelligence is the ability to adapt to change” (Faranda 1991, p. 41). Unquestionably, the COVID-19 pandemic created a changed setting that forced companies and individuals to rethink and adjust behaviours. After the first cases of the virus were reported in December 2019 in Wuhan, it spread quickly, leading to restrictions on almost every area of daily life including sport (see, for example, Krieger et al. 2021a; Krieger et al. 2021b). Accordingly, this also brought football to a standstill worldwide (Tovar 2021). Professional league football was initially shut down across the UK on 13 March 2020. As the severity of the pandemic became apparent, following consultation with the twelve top tier clubs, the Board of the Scottish Professional Football League (SPFL) determined on 18 May 2020 that the Premiership season should be concluded with immediate effect (Morrow 2021). Resumption in the following season necessitated a myriad of hygiene and public health constraints as well as the requirement for games to be played without spectators (so-called ‘ghost games’) (Drewes et al. 2021; Parnell et al. 2022). This created particular financial challenges for Scottish clubs given their high dependency on matchday revenues, which historically accounts for 47.5% of the overall income (Bond et al. 2020; Deloitte 2021).

Corporate social responsibility (CSR) activities, referring to the duty of companies to maximise their long-term positive effect on society and at the same time minimise negative impacts (Mohr et al. 2001), are well-established among professional football clubs, with evidence of continuous modernisation and improvement in how CSR is delivered (see, for

example, [Anagnostopoulos and Shilbury 2013](#); [Jäger and Fifka 2020](#); [Lobillo Mora et al. 2021](#)). The origins of the contemporary understanding of CSR in the academic literature are generally rooted in [Bowen's \(1953\)](#) paper recognising businesses' ethical obligation to society. This was developed further by [Carroll \(1979, 1991\)](#) in his four-pillared framework distinguishing between economic, legal, ethical, and philanthropic responsibilities. Such work challenged [Friedman's \(1970\)](#) economic freedom view, that the social responsibility of business was to make profits and hence any activity, social or otherwise, was only legitimate when it was in the organisation's self-interest. Several decades later and despite several attempts to formalise or standardize CSR, a widely accepted definition of the term remains elusive ([Dahlsrud 2008](#); [Green and Peloza 2011](#); [Silberhorn and Warren 2007](#)). Following [Elkington's \(1997\)](#) 'Triple Bottom Line', an inclusive understanding of CSR as the organisation's social, ecological, and economic responsibility is used in this paper.

Originally seen as a discretionary and/or charitable activity, CSR has evolved into a key strategic focus for organisations ([Hamil et al. 2009](#); [Porter and Kramer 2006](#)). Many football clubs now deliver some or all of their CSR related activities via charitable foundations¹ ([Anagnostopoulos et al. 2017](#); [Jäger and Fifka 2020](#); [Kolyperas et al. 2016](#)). The global COVID-19 pandemic challenged the capacity and commitment of clubs, and crucially their charitable foundations, to continue to deliver in times of crisis. Many clubs are financially vulnerable, operating on a break-even basis with limited or no financial reserves, seeking to maximise on-field success rather than conventional financial metrics ([Akerlof 1976](#); [Garcia-del-Barrio and Szymanski 2009](#); [Hammerschmidt et al. 2021](#)).

Following calls from [Kolyperas et al. \(2016\)](#) for a better understanding of the integration and creation of resources in charitable units, [Parnell et al. \(2022\)](#) for studies addressing the consequences of COVID-19 for sport organisations, as well as [Byers et al. \(2012\)](#) for more investigations on decision making in sport management—focusing on clubs within the SPFL Premiership and their charitable foundations—this study examined: (a) challenges presented by COVID-19 restrictions and limited resources; (b) how these impacted the decision making of CSR managers; and (c) their prioritisation and delivery of projects undertaken during the ongoing pandemic.

After a brief review of literature, the paper continues with an overview of the research context and the methodology adopted. Next the identified research foci are analysed and discussed drawing on the evidence collected from a content analysis of publicly available online resources and semi-structured interviews with CSR managers of four different clubs. Lastly, the implications of this paper and its conclusions are presented.

2. Literature Review

As is well documented, professional football has transformed into a distinct entertainment industry ([Beech and Chadwick 2013](#); [Chadwick 2009](#)) that has become increasingly concerned with financial matters in recent decades. It is argued that this has contributed to a legitimisation crisis for some football clubs seeking to maintain their social and community relevance and purpose. Disclosure of CSR activities has been one response adopted by clubs ([Ribeiro et al. 2019](#)). Football clubs' CSR initiatives can also be viewed as instrumental responses to increased public criticism regarding issues including corruption, homophobia, match-fixing, and other unethical practices ([Jäger and Fifka 2020](#); [Walzel 2019](#)). At the same time, there are many institutional features of professional football which contribute to its continuing relevance as a field within which to study CSR. This comprises its operating structure, e.g., interventions such as the redistribution of income, the co-creating influence of fans and the dependence on other clubs for the joint product of league football ([Kolyperas et al. 2015](#); [Morrow 2012](#); [Neale 1964](#); [Woratschek et al. 2014](#)). The passion among supporters, its appeal to young audiences, the star power of individual athletes, and the strong influence of stakeholders are additional peculiarities of football that facilitate the implementation of CSR ([Babiak and Wolfe 2009](#); [Smith and Westerbeek 2007](#); [Walker and Kent 2009](#)). More fundamentally, clubs have enduring characteristics and special resources which emphasise their social significance and embeddedness in the local

community (Athanasopoulou et al. 2011; Babiak and Wolfe 2006; Bradish and Cronin 2009; Morrow 2012; Smith and Westerbeek 2007; Trendafilova et al. 2017). Morrow's (2013, p. 297) suggestion that "football has always been [. . .] a social business; economic in basis, but social in nature" remains valid.

At the same time the professional football setting does, however, present some challenges in respect of CSR. While the increased business orientation of football and its clubs is apparent, it remains the case that most football clubs remain relatively small enterprises when judged by conventional business metrics (Moore and Levermore 2012; Morrow 1999). Moreover, frequently the objectives of European football clubs emphasise sporting performance rather than financial performance (Garcia-del-Barrio and Szymanski 2009; Sloane 2014). The interdependence of competitor clubs coupled with the realisation that financial resources require to be invested in playing talent to improve sporting performance can result in clubs having poor financial performance (Barajas and Rodríguez 2010; Morrow 2017). Indeed, there is a long history of financial distress and even insolvency among professional clubs in a number of European countries (see, for example, Beech et al. 2010; Szymanski and Weimar 2019; Scelles et al. 2018). In turn this can have consequences for resources available to support social objectives.

Research on CSR in sport has grown considerably over the last 20 years. Although many publications focus on US sports (see, for example, Giannoulakis and Drayer 2009; Inoue and Kent 2012), football is the most represented discipline in CSR literature (Walzel et al. 2018). The study by Breitbarth and Harris (2008) marked the first international investigation of the issue in professional football. Elsewhere, Fifka and Jäger (2020) have developed a football-specific integrative framework for strategic CSR integration, drawing on an extensive review of prior sport CSR literature. The remainder of this review is structured around the dimensions identified in their paper: specifically, the motivational level; the strategic level, followed by organisational integration; and the operational level consisting of implementation, evaluation, and communication. In addition, the authors discovered an overarching or superordinate level covering compliance, continuous stakeholder dialogue, and monitoring.

2.1. Motivation

Fundamentally, the motives for implementing CSR can be divided into normative and instrumental factors (Hamil et al. 2009). With respect to the research orientation, a shift from normative towards instrumental and performance-based studies is evident (Lindgreen and Swaen 2010). Similarly, strategic and external factors appear to be the primary practical influence for CSR commitment in sport (Babiak and Trendafilova 2011; Babiak and Wolfe 2009). Prior studies suggested that instrumental factors are important in our research setting, Scottish professional football (Hamil et al. 2009). However, Walker et al. (2010) emphasised a crucial point, specifically that the reactions of the club's key stakeholder—its fans—tend to be negative if the underlying motivation is not perceived as value-oriented. Likewise, Yi et al. (2017) suggested that the top management of professional sports organisations often reject exclusively economically driven CSR measures to avoid negative stakeholder reactions.

Motives for CSR are often categorized: explicit drivers include stakeholder expectations, political pressures, legal constraints, role modelling, and social considerations such as strengthening the region or combating poverty (Breitbarth et al. 2011; Hamil and Morrow 2011; Kolyperas et al. 2015; Reiche 2014). The imitation of other organisations (Kolyperas et al. 2015) or the use of CSR as a distinguishing feature to stand out from the competition (Anagnostopoulos et al. 2014) represent further factors.

Intricately linked to motives are outcomes and benefits of responsible action such as customer loyalty, branding, improved reputation, player identification, attracting new partners, or employee retention (Maignan and Ferrell 2001; Walters and Chadwick 2009). Claimed economic advantages of social contributions have been proven in some cases (Margolis and Walsh 2003; Porter and Kramer 2002). In contrast, however, Breitbarth et al.

(2011) observed that European professional football clubs practice CSR mainly out of ethical conviction, with only fan recruitment and retention as explicit commercial goals.

2.2. Strategic

Increasingly, CSR has become an integral part of an overarching organisational strategy (Fifka and Jäger 2020). Accepting the social nature of sport (Morrow 2003), an interesting focus of recent research is sport entrepreneurship, the identification and exploitation of opportunities to create new social value through sport (Hammerschmidt et al. 2020, 2022). The strategic concept of entrepreneurial orientation plays a crucial role in pro-actively considering organisational opportunities and threats, leveraging resources and being innovative in the development of appropriate activities and services (Hammerschmidt et al. 2020, 2022). The willingness and ability to be innovative, risk-taking, and proactive (Ratten and Ferreira 2016), is likely to be a particularly valuable coping strategy in this study, given the resource and strategic context of professional football set out above—especially in times of crisis.

Defining key stakeholders—“any group or individual who can affect or is affected by the achievement of the organisation’s objectives” (Freeman 1984, p. 46)—is seen as an important part of the strategy design (Maon et al. 2009). In contrast to shareholder concepts, this approach takes into account groups with no organisational decision making power that do not directly benefit from the organisation’s development. From this perspective, CSR approaches can be seen as strategic means to meet stakeholder expectations (François et al. 2019). Morrow (2003) suggested this is particularly relevant in the football context due to its highly influential stakeholders. For football clubs, stakeholders include supporters, the local community, media organisations, employees, governing bodies, shareholders, commercial sponsors, or suppliers (Blumrodt et al. 2012; Senaux 2008; Walters and Tacon 2011). Supporters are often regarded as preeminent given the sense of identity and belonging they have to their clubs and their centrality to its social dimension. More pragmatically, it is supporters who engage with clubs and their charities by attending matches, donating, and taking part in social and charitable initiatives (McLeod et al. 2020). Mitchell et al. (1997) proposed a stakeholder saliency model to assist managers to prioritise competing stakeholder claims. It set out a typology to determine the relevance of stakeholders based on their power (the level of influence over actions and outcomes), legitimacy (the rights to make requests of the organisation or a project), and urgency (the extent to which their demands need immediate attention). This model is adopted to facilitate interpretations of CSR activities during the pandemic.

2.3. Organisational Integration

Closely linked to strategy is the manner in which CSR is integrated within football clubs (Zeimers et al. 2018). In British football, the majority of clubs have now established legally distinct charitable foundations or trusts. These replaced the previously common ‘Football in the Community’ departments prevalent in the 2000s (Bingham and Walters 2012; Brown et al. 2006). Celtic was the first Scottish club to make the structural shift with its ‘Celtic Charity Fund’ being established in 1996 (Zeimers et al. 2018). The charity was rebranded as the Celtic Charitable Foundation in 2006.

Reasons for outsourcing CSR include legal autonomy, tax-reliefs, facilitated partnerships with commercial sponsors and local authorities, financial independence from the parent club, fewer conflicts of interest between commercial and community concerns, as well as easier access to institutional funding (Bingham and Walters 2012; Hamil and Morrow 2011; Kolyperas and Sparks 2011; Walters and Chadwick 2009). Clubs with separate CSR structures exhibit a higher number of initiatives with more staff (Kolyperas et al. 2015; Walters 2009). Despite the legal separation, there is still a dependency on the club, which is usually represented by a club executive on the foundation board (Anagnostopoulos et al. 2014). This conscious proximity to the parent club ensures a close exchange of resources, with the club frequently providing tangible and intangible resources such as financial

contributions, access to facilities, networks or partners, human resources, and IT support (Jäger and Fifka 2020; Kolyperas et al. 2016; Walzel 2019). Nevertheless, access to internal and external resources is a key challenge for CSR managers and their decision making (Babiak and Wolfe 2009; Zeimers et al. 2018). Many trusts are dependent on government funding and the financing by the club. To reduce this dependence, revenue sources can be diversified through sponsorship income, earnings from charitable activities and voluntary donations (Bingham and Walters 2012).

The capacity of club foundations to engage in CSR activities is clearly determined by the availability of external resources, with financial means being crucial (Walters and Tacon 2011). Hence, clubs rely on building relationships to obtain various resources and thus be able to function (Pfeffer and Salancik 1978). The extent of entrepreneurial orientation within autonomous charitable foundations is also likely to be important. In this regard, it is interesting to explore how the pandemic and the ensuing public health restrictions and economic consequences impacted on the actions of organisations.

2.4. Operational

2.4.1. Implementation

Regardless of the type of CSR integration, different developmental phases can be distinguished, ranging from merely maintaining historical relations with the club's community through to club-wide CSR inclusion. Breitbarth and Rieth (2012) identified five phases from defensive denial of CSR to innovative integrated civil leadership. Kolyperas et al. (2015) outlined six stages in the development of CSR in Scottish football: voluntarism, regulation, socialisation, corporatisation, separation, and integration; suggesting that only Celtic and Rangers were on the path to integrating CSR into all organisational processes. The implementation process itself can be split into the three stages of selection (of directions, topics, projects, etc.), design, and management, with financial and resource restraints and the creation of new bonds with the community recognised as the greatest challenges (Walters and Anagnostopoulos 2012; Walters and Tacon 2011).

In practice, football clubs are involved in a range of CSR fields including youth programmes, education, health and physical activity, employment, social work for disadvantaged, homeless and disabled people, violence and drug prevention, the promotion of other sports, anti-discrimination, fan initiatives, or environment (ECA 2016; Fifka and Jäger 2020; Hovemann et al. 2011; Kolyperas and Sparks 2011; Walters and Tacon 2011). The social dimension of the Triple Bottom Line has been predominant (Friedrichs and Kluge 2018; Walters and Tacon 2013). Within UK sport, to date organisations have focused largely on local community-based projects targeted at young people. In contrast, clubs in other countries demonstrated a more holistic implementation, for example, increasingly addressing environmental issues (Ennis et al. 2019; Jäger and Fifka 2020; Lobillo Mora et al. 2021). Big European clubs have become more and more involved in international projects, although it has been observed that CSR efforts implemented far from local communities are often perceived negatively, as supporters are primarily interested in initiatives at the local level (Alonso and O'Shea 2012; Kulczycki and Koenigstorfer 2016).

2.4.2. Measurement

There is little research on the evaluation and the use of specific key-performance-indicators (KPIs) to assess individual CSR efforts of sports organisations. Breitbarth et al. (2011) proposed a 'CSR Performance Scorecard' to enable professional football clubs to measure their club, public-sector, and business benefits in a balanced way. Walters and Tacon (2011) found that a small majority of European professional football clubs monitored their CSR activities and evaluated their impact. SPFL clubs described monitoring and evaluation as challenging, in part due to the limited resources available to them (Hamil and Morrow 2011). The absence of measurement may be explained by high levels of commitment, interpersonal trust, advocacy, and unquestioned belief in the benefits of what is delivered by those involved in CSR projects (Walters and Anagnostopoulos 2012).

2.4.3. Communication

Communicating philanthropic activities is a key factor in achieving brand-related benefits (Heine 2009). CSR disclosure is an important part of the dialogue between club and society, with highly corporatised and publicly visible clubs publishing more information (Ribeiro et al. 2019). A Europe-wide investigation by Kolyperas and Sparks (2011) revealed different communication behaviours, ranging from reactive and defensive to proactive approaches. Clubs primarily report their charitable and community football initiatives via the club website, radio, TV, press releases, and newsletters, but also in annual financial statements or dedicated CSR reports. While Hamil et al. (2009) stated that “there is a high level of CSR activity in the [SPFL] but it is poorly communicated” (p. 107), a few years later some clubs disclosed CSR information in their annual reports and on all their online platforms (Hamil and Morrow 2011; James et al. 2018). Whether social commitment should be publicly reported is contested, with suggestions that extensive media communication can have a negative impact on credibility. Moreover, it is argued that reporting on CSR in corporate annual reports is often akin to greenwashing, serving to deflect attention from other issues (Manoli 2015).

2.5. Impact of COVID-19 on Scottish Society, Football and CSR

After the first coronavirus case in Scotland was detected on 1 March 2020, the disease spread rapidly (SPICe 2021). By January 2022, the total number of cases in the UK exceeded 13 million, with over 149,000 deaths (JHU 2022). Variations in the health consequences for different social groups were evident. Individuals from more socially deprived backgrounds faced a greater risk (Wyper et al. 2021). As a result of COVID-related restrictions, most economies lost over 4% of their gross domestic product in 2020 (Statista Research Department 2021). The Scottish economy contracted by 10% in one year (Scottish Government 2021), with small and medium sized enterprises (SMEs) being particularly negatively impacted (Brown 2020). Moore and Levermore (2012) argued that professional football clubs can be compared to SMEs in terms of organisational structures and financial indicators. Hence, it is unsurprising that clubs were hit hard and forced to adopt crisis management strategies when competitions were suspended. Travel restrictions and lockdowns confronted sports organisations with a balancing act between economic viability and social responsibility (Thormann and Wicker 2021).

The exogenous shock led to cancellations of games across borders for the first time since World War II (Bond et al. 2020; Parnell et al. 2021). In addition to direct consequences for sporting action—such as the termination of the season (Drewes et al. 2021; Reade et al. 2020), ghost matches and the absence of home advantage (Fischer and Haucap 2020; Santana et al. 2021)—and the resulting existential financial threat posed to clubs (Horky 2021; Westmattelmann et al. 2020), COVID-19 also had a major impact on charitable work in football. According to Beiderbeck et al. (2021), increased awareness of social responsibility represents a possible and desirable outcome of the pandemic for European football. Similarly, He and Harris (2020) saw the crisis as a tremendous opportunity for companies to promote more credible CSR and ethical decision making. A more immediate issue was whether clubs and/or their charities had the capacity and commitment to continue delivering during a period of crisis. The first published study on this topic analyzed how clubs in five different European countries (Austria, Germany, Sweden, Switzerland, and the Netherlands) perceived and responded to COVID-19 in the 2019/2020 season (Hammerschmidt et al. 2021). The research found that the biggest threat faced by clubs during the pandemic was their financial vulnerability. However, it also identified the importance of sport entrepreneurship both in terms of short-term adaptation and longer-term success and reemphasized the importance of stakeholder management and solidarity in turbulent times. Plumley et al. (2022) reported analogous findings for English football. For example, they described that flexibility around the funding mix enabled one club’s charitable foundation, working through a consortium set up by the local authority, to expand its region-wide services and help more people during the pandemic.

With regard to CSR communication, [Smith and Casper \(2020\)](#) examined major US sports teams and identified two CSR communication strategies during the pandemic: Either completely new umbrella slogans were created, or the coronavirus-associated activities were included in existing CSR vehicles. A study of communication at a Polish football club found that posts about CSR efforts reached the second widest audience in the period, only behind posts about match results ([Li et al. 2021](#)). In contrast, a study on the Spanish LaLiga found that only 2% of all posts by the parent football clubs were dedicated to CSR issues during COVID-19 ([López-Carril and Anagnostopoulos 2020](#)).

3. Methodology

3.1. Research Context

While the term CSR has only relatively recently entered common vocabulary, close links between companies and local communities have existed for a long time. This is certainly the case in Scotland, where the country's social and political structures are predicated on what [Paterson \(2002\)](#) described as 'social democratic communitarianism'. This focus is reflected in the fact that 89% of Scottish businesses believe that they meet their social responsibilities ([CEIS 2016](#)).

The vast majority of Scottish football clubs remain small or very small organisations in financial terms but retain strong connections to their local communities ([Adams et al. 2017](#); [Hamil and Morrow 2011](#); [WGSIFC 2015](#)). As such, the clubs participating in the SPFL Premiership in season 2020/2021 provided an appropriate setting to explore the consequences of the pandemic on CSR in football. The SPFL organises 42 professional teams in four leagues. The Premiership as the highest division consists of 12 teams. As depicted in [Figure 1](#), it has a high and increasing dependence on matchday revenues. The impact of the pandemic was therefore significant as the average attendance of 15,000 dropped to zero in the past season ([Transfermarkt 2021](#)).

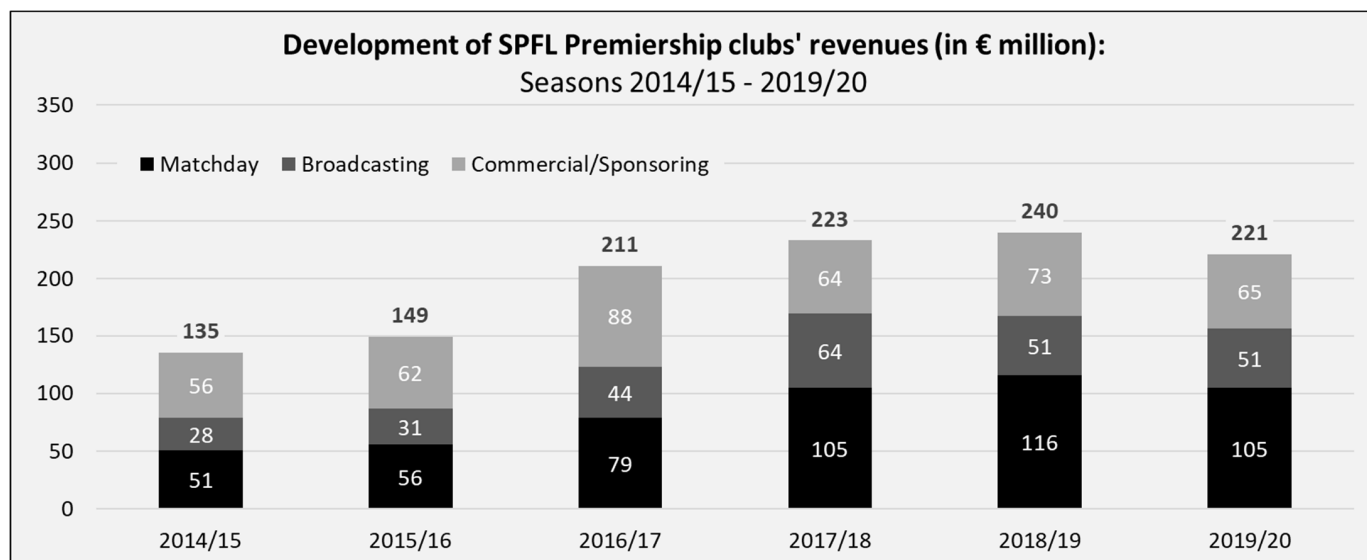


Figure 1. Revenue development in the Scottish Premiership (data from [Deloitte 2016, 2017, 2018, 2019, 2020, 2021](#)).

The Premiership comprises a very heterogeneous assortment of clubs in terms of size, sporting performance, reach, and financial power. For many years, the two Glasgow-based clubs Celtic and Rangers have dominated. Off the pitch, these clubs' turnover constitutes approximately 70% of the combined turnover of the SPFL Premiership, while on the pitch it is 37 years since a club other than Celtic or Rangers won the top division title. For a number of years Scottish football was characterised by governance failures leading to a

subsequent incidence of financial distress and insolvencies, including at Rangers (Adams et al. 2017; BBC 2012, 2013; Morrow 2006, 2015).

A combination of poor financial management and limited commercial appeal compared to top European leagues has contributed to some Scottish clubs becoming less attractive to external investors. This has led to a number of SPFL Premiership clubs becoming supporter owned: Motherwell in 2016, St. Mirren in 2021, and Heart of Midlothian in 2021 (Adams et al. 2017; BBC 2016; Jaidka 2021; The Herald 2021). Hamil et al. (2009) argued that member or community owned clubs are clearly positioned to implement effective CSR practices.

As Figure 2 illustrates, most of the clubs in the top division are located in Scotland's 'central belt', the area of highest population density encompassing three of its four main cities—Dundee, Edinburgh, and Glasgow. All Premiership teams organise their CSR within an independent charitable foundation structure, which is registered in its constitutional form either as SCIO (The Scottish Charitable Incorporated Organisation) or with the parent club.

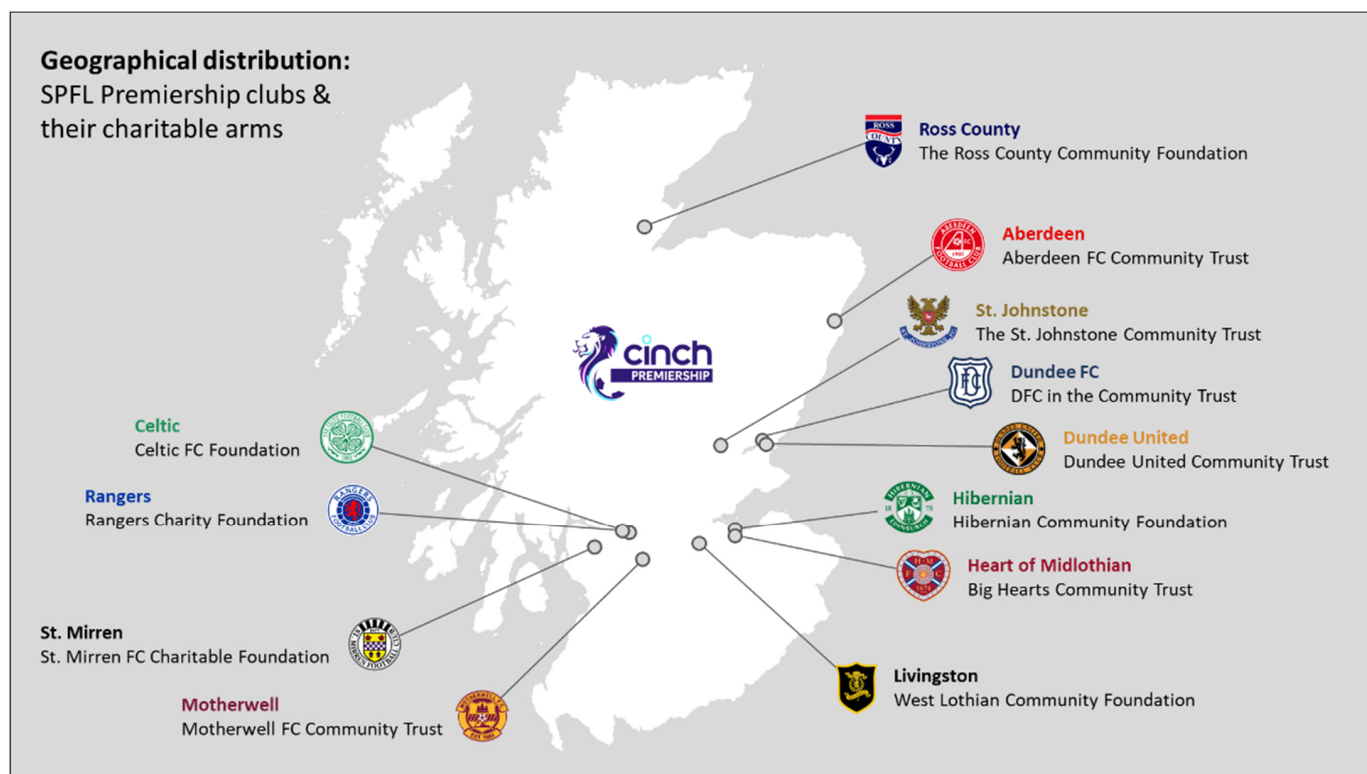


Figure 2. Map of SPFL Premiership clubs and their CSR structures.

Similar to English football (see, for example, Anagnostopoulos et al. 2014), other institutional actors play an important role in the delivery of social and community initiatives in Scottish football (Figure 3). In particular, the SPFL Trust as a separate charity of the national league competition should be mentioned here. Founded in 2009, it serves as initiator of several league-wide projects in the core areas of health, attainment, inclusion, capacity building, and promotion.

In 2020, the SPFL Trust received significant financial support from two donors and distributed this primarily to member clubs through the 'SPFL Trust COVID-19 Club Crisis Grant'² and the 'SPFL Trust COVID-19 Community Crisis Fund'³ (SPFL Trust 2021).

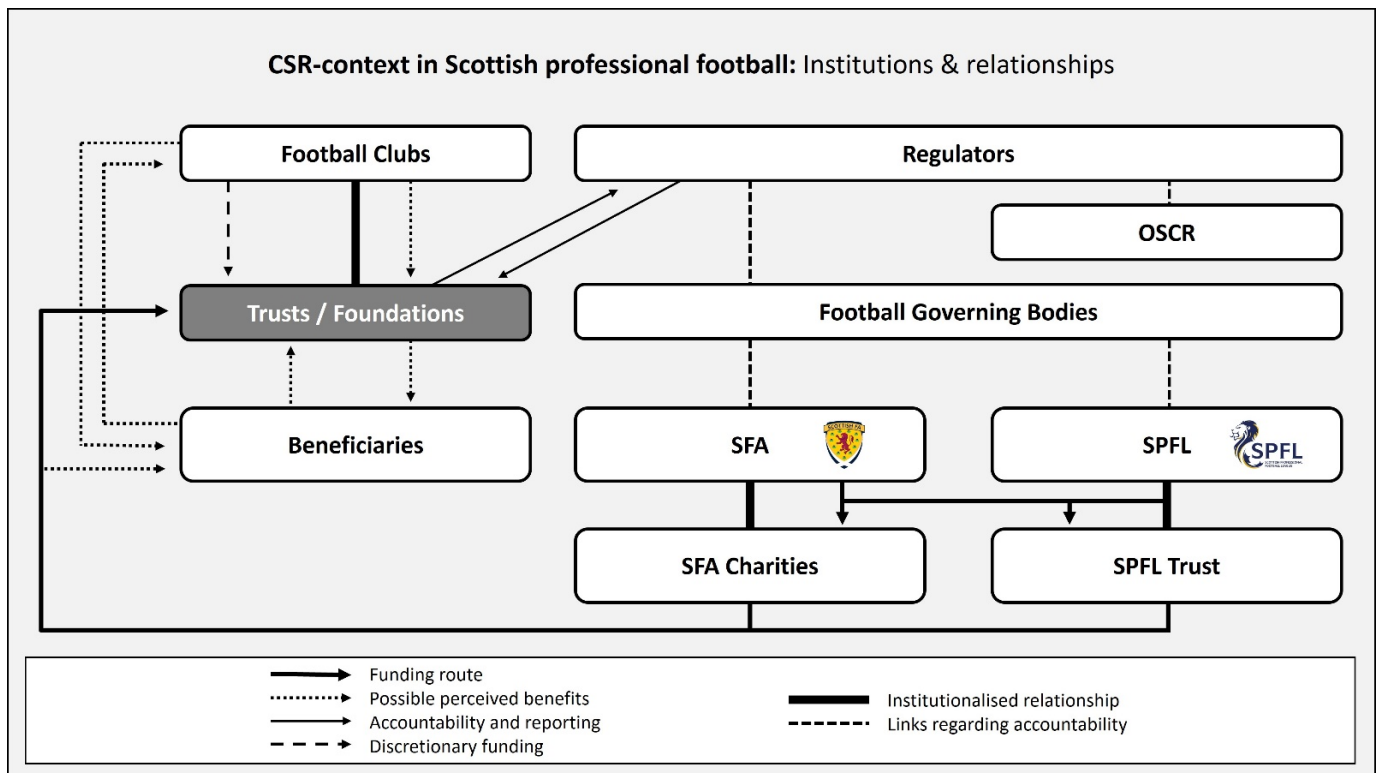


Figure 3. Contextual relationships (adapted from Anagnostopoulos et al. 2014, p. 262).

3.2. Methods and Data Collection

A two-stage mixed-method procedure was used to answer the research questions. Since qualitative studies, particularly a combination of document analyses and interviews, have proven suitable to investigate CSR in sport and football (Walzel et al. 2018; Walzel 2019), this approach was utilised. Firstly, publicly available secondary sources of information including football clubs’ annual reports, the websites of clubs, their charitable foundations, the Office of the Scottish Charity Regulator (OSCR), the European Football Development Network (EFDN), and the SPFL Trust were examined following the content analysis approach of Mayring and Fenzl (2019). Hereby, the aim was to identify, code and structure general information about the clubs as well as their CSR activities to discover differences between clubs and designated COVID-19 projects.

Subsequently, semi-structured interviews were conducted with selected club representatives to obtain in-depth evidence. CSR managers, more specifically employees of charitable arms of Premiership clubs with noteworthy responsibilities and decision making power, were considered to be appropriate participants. SPFL clubs split conveniently into one of three discrete categories (see Table 1) based on average attendances in the pre-pandemic season and turnover as proxies of club size. Using this classification, purposive sampling was adopted (Guest et al. 2006; Morse et al. 2002), with one club (Celtic) being selected from the large category (n = 2), one (Hearts) from the medium-sized (n = 3) category, and two clubs (Motherwell, St. Johnstone) from the small (n = 7) category. While Heart of Midlothian and Motherwell are supporter-owned, Celtic and St. Johnstone each have private majority shareholders. With 6 to 13 permanent staff members and additional temporary coaches and volunteers, all charities have distinct teams but differ significantly in terms of size. While four clubs may be considered a small sample, it should be noted that it equates to one third of the clubs in the division, is representative of the Premiership overall in terms of size, geographical location, and ownership structure and is complemented by a league-wide content analysis.

Table 1. SPFL Premiership club size classification.

| | Turnover Metric | Attendance Metric (Average Home Attendance 2019/2020) | Clubs |
|--------------------|-------------------|---|--|
| Large clubs | >GBP 30 m p.a. | >20,000 | Celtic, Rangers |
| Medium-sized clubs | GBP 5 m–30 m p.a. | 10,000–20,000 | Aberdeen, Hearts, Hibernian |
| Smaller clubs | <GBP 5 m p.a. | <10,000 | Dundee FC, Dundee United, Kilmarnock, Motherwell, Ross County, St. Johnstone, St. Mirren |

Interviewees from the four different clubs were recruited through the researchers' personal networks and via emails. An interview schedule was prepared covering the following key themes and the impact of the pandemic thereon: vision and motives, target groups, challenges, stakeholder involvement, decision making, and resources. The semi-structured approach allowed the researchers to respond to the flow of the interview and adapt the questions as necessary to enable the interviewees to go into detail (Eisenhardt and Graebner 2007).

Each club representative was interviewed in November 2021, with conversations lasting for an average of 46 minutes (Table 2). All interviews were conducted online using Microsoft Teams and were recorded after obtaining consent. All participants also agreed on their club being identified in any published academic paper and thus possibly being identified. The project was approved by the University's General University Ethics Panel.

Table 2. Participants and interview details.

| Club Charity | Job Description | Date | Duration |
|-----------------------------------|-------------------------------|------------------|----------|
| Celtic FC Foundation | Chief Executive | 10 November 2021 | 36 min |
| Big Hearts Community Trust | General Manager | 16 November 2021 | 43 min |
| Motherwell FC Community Trust | Community Partnership Officer | 17 November 2021 | 49 min |
| The St. Johnstone Community Trust | Chief Executive | 30 November 2021 | 56 min |

The interviews were transcribed and independently analysed using open coding (Corbin and Strauss 2014) on an individual club basis, followed by a cross-case analysis to find overarching themes to describe the situation during the pandemic (Braun and Clarke 2006, 2013). A combination of deductive (guided by the interview schedule and literature) and inductive (reading the transcripts and reflecting on the main themes) reasoning was employed. A total of 216 codes were identified and consequently grouped into 14 categories and four themes. The reliability and validity of our findings were assured by the use of multiple club cases, independent coding and iterative data consolidation.

4. Results and Discussion

Compared to prior studies (Hamil and Morrow 2011; Kolyperas et al. 2015), where some clubs organised their CSR engagement in internal community departments, all 12 SPFL Premiership clubs now have a separate charity in the form of a trust or foundation. Just as the parent clubs differ, the characteristics of these subsidiaries also vary in terms of their focus, strategy, and reach (Tables 3 and 4). Some focus mainly on encouraging participation via football programmes for different target and age groups (e.g., children, girls, walking, or disability football), while others tackle broader social problems more directly. Although the core pillars differ, almost all of the mission statements refer to the power of football in general and make explicit use of the specific club's brand. In agreement with other studies (see, for example, James et al. 2018), that report a lack of disclosure of CSR information, only a few larger clubs included information on socially and environmentally responsible actions in their parent football clubs' annual reports. In contrast, all charitable foundations published more insightful annual or impact reports. These are considered the most comprehensive CSR-related form of communication (Kolyperas and Sparks 2011). The

quantitative differences in terms of social media reach across the club charities’ independent channels (Figure 4) as well as the financial resources available (Figure 5) underline their differing characteristics.

Table 3. Premiership clubs and their CSR structures—Part 1 (based on websites of clubs, their charities, OSCR, EFDN, SPFL Trust, Transfermarkt.de and annual reports).

| Club | Aberdeen | Celtic | Dundee FC | Dundee United | Heart of Midlothian | Hibernian |
|--|---|--|---|---|---|---|
| Formed | 1903 | 1887 | 1893 | 1909 | 1874 | 1875 |
| Average home attendance (2019/2020) | 13,836 | 57,944 | 5277 | 8496 | 16,751 | 16,729 |
| Final league rank (2020/2021) | 4 | 2 | promoted | 10 | promoted | 3 |
| Scottish championships won | 4 | 51 | 1 | 1 | 4 | 4 |
| Revenue (in GBP million) | 11.1 (2020/2021) | 60.8 (2020/2021) | abbreviated annual account without revenue details | 3.9 (2019/2020) | 7.7 (2020/2021) | 8.9 (2019/2020) |
| CSR disclosure (in latest annual report) | Environment, Charity | Greenhouse Gas Emissions, Social Responsibility | – | – | Corporate Social Responsibility | – |
| CSR structure | | | | | | |
| Type | Trust | Foundation | Trust | Trust | Trust | Foundation |
| Name | Aberdeen FC Community Trust | Celtic FC Foundation | DFC in the Community Trust | Dundee United Community Trust | Big Hearts Community Trust | Hibernian Community Foundation |
| Established | 2014 | 1996 (Celtic Charity Fund till 2013) | 2017 | 2008 | 2006 (rebranding 2015) | 2008 |
| Constitutional form | SCIO | SCIO | SCIO | registered with company | registered with company | registered with company |
| Mission statement | To provide support and opportunity to change lives for the better. | To create opportunities for society’s most vulnerable and marginalised groups— principally, we address root causes of poverty by equipping individuals with the tools and means to reverse inequality. | To use the passion for the club and its ethos of self-belief, belonging and youth development, to engage those who need our help. | To use the brand of Dundee United Football Club to improve the lives of people in Dundee and the surrounding area. | To bring community resources together to offer adults and children free opportunities to help them live a safe and fulfilling life. | To use the power of sport, and in particular football, to motivate, inspire and educate people in our communities to profoundly change their live for the better. |
| Pillars | <ul style="list-style-type: none"> • Education • Football for Life • Healthy Communities | <ul style="list-style-type: none"> • Health • Equality • Learning • Poverty | <ul style="list-style-type: none"> • Criminal Justice • Education & Health • Soccer | <ul style="list-style-type: none"> • Health • Sport • Education • Inclusion | <ul style="list-style-type: none"> • Mental Health • Social Connections • Equal Opportunities | <ul style="list-style-type: none"> • Enterprise & Employability • Health & Wellbeing • Lifelong Learning • Football |

Table 4. Premiership clubs and their CSR structures—Part 2 (based on websites of clubs, their charities, OSCR, EFDN, SPFL Trust, Transfermarkt.de and annual reports).

| Club | Livingston | Motherwell | Rangers | Ross County | St. Johnstone | St. Mirren |
|--|--|--|---|---|--|--|
| Formed | 1943 | 1886 | 1872 | 1929 | 1884 | 1877 |
| Average home attendance (2019/2020) | 3184 | 5575 | 49,238 | 4665 | 4091 | 5376 |
| Final league rank (2020/2021) | 6 | 8 | 1 | 9 | 5 | 7 |
| Scottish championships won | 0 | 1 | 55 | 0 | 0 | 0 |
| Revenue (in GBP million) | abbreviated annual account without revenue details | 4.9 (2019/2020) | 47.7 (2020/2021) | abbreviated annual account without revenue details | abbreviated annual account without revenue details | 4.1 (2019/2020) |
| CSR disclosure (in latest annual report) | – | – | Community and Charity, Energy and Carbon | – | – | – |
| CSR structure | | | | | | |
| Type | Foundation | Trust | Foundation | Foundation | Trust | Foundation |
| Name | West Lothian Community Foundation | Motherwell FC Community Trust | Rangers Charity Foundation | The Ross County Foundation | The St. Johnstone Community Trust | St Mirren FC Charitable Foundation |
| Established | 2011 (initially Youth Foundation) | 2011 | 2002 (relaunch 2017) | 2015 | 2016 | 2013 (relaunch 2018) |
| Constitutional form | registered with company | registered with company | SCIO | SCIO | SCIO | SCIO |
| Mission statement | To use football to promote the educational and health development with particular emphasis on targeting those who are typically less engaged with these activities and may be failing to achieve their full potential. | Delivering a wide range of activities across Lanarkshire using the power of football to change lives every day. | To bring the club, supporters, staff and players together in a unique way to help make a world of difference to thousands of lives through charitable and community work. | To provide opportunity, encouragement and change for the better. | A thriving, sustainable, community focused organisation, providing positive life enhancing experiences using sport and football in particular to help people throughout Perth and Kinross achieve their goals. | To create strong community links through our diverse programmes, offering an opportunity for all to engage in activity. |
| Pillars | <ul style="list-style-type: none"> • Health & Wellbeing • Stronger Clubs • Participation • Education | <ul style="list-style-type: none"> • Community • Education • Employment • Health | <ul style="list-style-type: none"> • Employability • Education • Diversity • Health & Wellbeing | <ul style="list-style-type: none"> • Positive Activity • Health & Wellbeing • Equality & Inclusion • Good Citizenship | <ul style="list-style-type: none"> • Playing • Teaching • Wellbeing • Including • Learning | <ul style="list-style-type: none"> • Education & Employability • Diversity & Inclusion • Health • Fitness & Wellbeing • Mental Strength |

The digital reach of the stand-alone channels of club charities reveals that the two Glasgow-based clubs are also clearly leading the way in publicising their social engagement while smaller clubs, such as Ross County or St. Mirren, do not necessarily have dedicated accounts for their foundation’s work on all common social media platforms.

Comparing the available data for the 2018/2019 and 2019/2020 season (the first impacted by COVID-19), no major difference is observed regarding the average revenues and expenditure. When analysing the larger charities, it can be noted that only Celtic faced serious revenue shortfalls. It should be mentioned that the data in Figure 5 relates to the funds of the charities reported to OSCR and that some clubs may also directly provide direct financial support for CSR other than through the club’s charitable foundation.

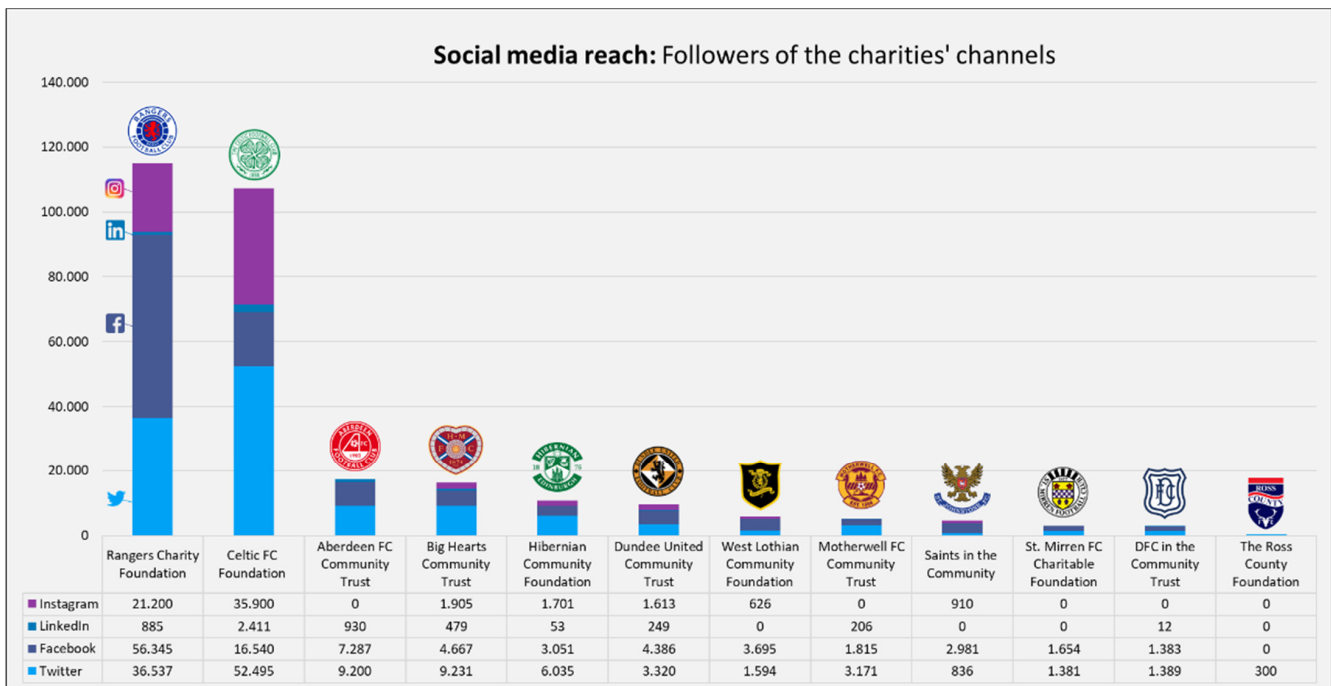


Figure 4. Outreach of the club charities’ digital platforms (as of 25 November 2021).

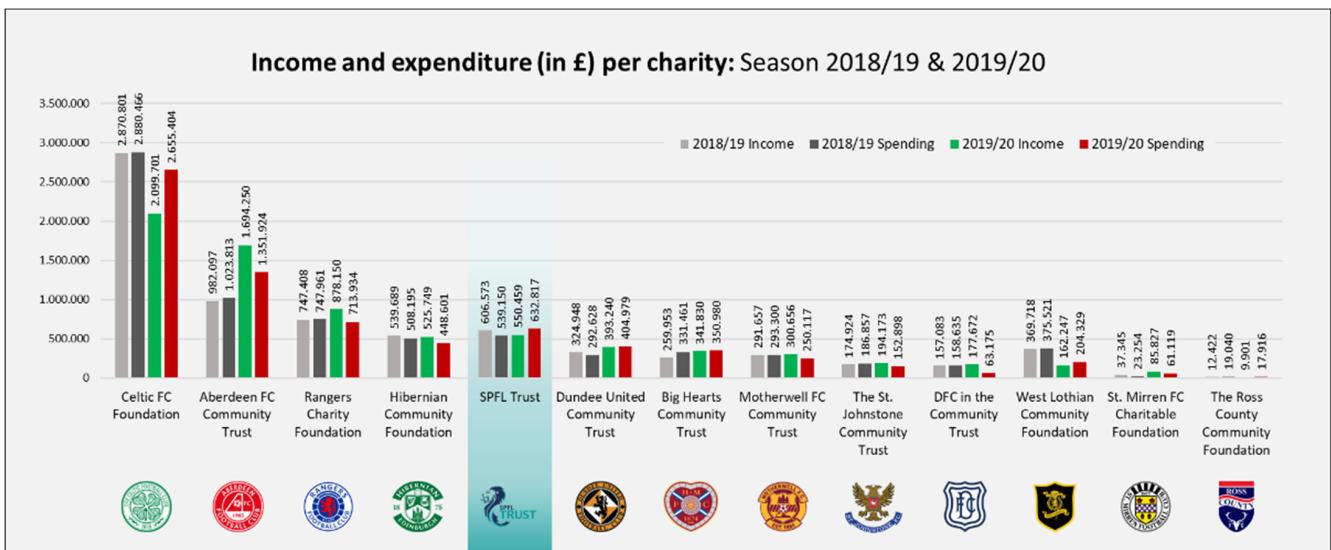


Figure 5. Financial performance of the charities (based on OSCR’s publicly available figures).

4.1. Resource-Based Challenges

While COVID-19 resulted in major financial problems for the parent football clubs, the autonomy of charitable foundations largely protected them from direct financial resource constraints. As separate legal entities with their own income streams and objectives, their managerial challenges tended to arise from operational difficulties, notably related to project delivery. Similar findings were previously noted by Walters and Tacon (2011). This is reflected in the interview with Celtic: “Funding was not the biggest [challenge] for me. The fact that we couldn’t get to the people that we normally work with was the biggest concern”. The lack of face-to-face interaction was reflected in the inability to engage directly with people in the community. According to the interviewees, remote work prevented the possibility of speaking informally and personally to staff members or volunteers, diminishing the benefits arising from team working.

Respondents highlighted that the monitoring of emerging health requirements—e.g., the latest guidelines from government and sport governing bodies such as the SFA, as well as the organisation’s own insurance—necessitated the commitment of time and resources. Consequently, group sizes had to be adjusted, sessions cancelled or redesigned and health measures such as social distancing, hand sanitiser, face coverings and track-and-trace systems implemented. The need for cleaning the facilities after each group was another time and human resource consuming issue which led to shorter sessions. This and “stopping people coming to see their children play” (interview with Motherwell) resulted in some criticism, although most stakeholders were understanding.

A third frequently expressed barrier was the limited access to club resources, both physical facilities but also intangible resources. For example, since first teams were shielded from the outside world in their own bubble and matches were largely played without supporters, matchday-related activities, and the appearance of star players in any charity context became impractical.

Based on the unpredictability and ever-changing pandemic situation, a further challenge related to planning. In normal times, planning for the next months and sometimes years was the norm. This farsightedness evolved into necessary short-termism as organisations sought to respond to changes in the number of COVID-19 cases and modifications to the public health requirements. As one interviewee commented: “If you go back six months [. . .] you would be only planning for the end of the week just in case restrictions changed” (interview with Heart of Midlothian).

Securing funding did not represent a primary challenge for most charities during the first part of the pandemic which actually saw rises in their income (see Figure 5). This finding contrasts both with previous research on football clubs’ CSR (Walters and Tacon 2011) and more generally on the greater anticipated resource impact of crises for smaller organisations (Miklian and Hoelscher 2022). Rather, a change in the type of revenue streams was noticeable, with evidence of agility among foundations, as they adopted economic coping strategies (Doern 2016): “We managed to attract a lot of funding [. . .] but our income from participation and self-financing projects obviously [. . .] was down” (interview with St. Johnstone). Thus, while a lack of traditional funding through events, matchdays and donation collections was observable, this was compensated to a certain extent by a shift to emergency funds, government grants, and monies from high-net-worth individuals as well as supporters. Accordingly, the use of funds changed more towards short-term projects and direct aid as these objectives were often set by the donors. One notable exception in season 2020/2021 was the Celtic FC Foundation which experienced a 55% decrease in income. This can largely be explained by the fact that funding support from the government and from the SPFL Trust had a disproportionate impact on the relatively smaller charities. Furthermore, several of the foundations were currently in the growth phase, regardless of the pandemic, in contrast to the maturity of the Celtic FC Foundation. It should be noted that some grants are also being used in the 2021/2022 season, meaning that the accounting allocation could lead to false conclusions and hence the search for alternative revenue sources remains important.

4.2. New Priorities and Approaches

As the content analysis indicates (see Table 5), children, families, elderly people, the disabled, the vulnerable, refugees and minorities remained the most important target groups during COVID-19. After the majority of projects had to be paused, new ways were launched to continue helping and accompanying these groups as they faced challenges such as isolation, job losses or home-schooling. A great deal of CSR activity undertaken during COVID-19 can be categorised as normatively motivated, which contrasts with many previous studies (for example Hamil et al. 2009) and is only consistent with certain specific cases (Hamil and Morrow 2011). This shift from instrumental reasoning back to voluntary managerial action out of pure goodwill because it is ‘the right thing’ to do during a global pandemic was also noted by Anagnostopoulos (2022).

As presented in Table 5, food donations, check-in calls, mental health support and the provision of essentials were seen as necessary immediate measures by all clubs. In addition, families were enabled for digital interaction and home-schooling through the provision of tablets or laptops. Online educational materials, such as maths quizzes or club-related puzzles, were also aimed at alleviating the difficult learning conditions. Deliveries of training equipment, cyber workouts, and fitness challenges were used to encourage physical activity. Many foundations interacted with existing project groups and new interested parties through video calls and virtual solutions. In line with existing research (Smith and Casper 2020) more than half of the respondents created a specific umbrella slogan for their activities facing the problems of COVID-19. With its own song to emotionally launch the campaign, Aberdeen's 'Still Standing' initiative is worthy of particular mention. Once again, there are major differences between clubs. In this context, these are likely amplified by limited communication by smaller organisations (cf. social media presence), hence the presentation does not claim to be exhaustive and displays only an overview. 'The Football for Good Fund' established by the Celtic FC Foundation can probably be considered the financially strongest project. Of note this project also directly supported NHS staff and worked internationally.

The CSR managers interviewed likewise mentioned novel approaches and ways to create a positive social impact. They described a need for adaptation in how resources were used, due to both resource limitations and restrictions. The changing focus towards direct support is especially noteworthy. While the emphasis in normal times was predominantly on long-term projects delivering sustainable outputs, such as employment or anti-crime initiatives, a shift to short-termism occurred because of the acute needs, the obligations associated with available funds and the continuously changing regulations. Similar findings were reported by Plumley et al. (2022) for England. While established programmes were delivered wherever possible, foundations adapted and responded to the immediate needs of their communities. While this limited horizon was appropriate during the pandemic, clearly ongoing short-term orientation of projects would pose a threat to their sustainability and legacy.

While similar outcomes and beneficiaries are pursued, the charities altered their activities by a modified use of resources, adopting an entrepreneurial orientation and innovative approach to resource utilisation and activities (Hammerschmidt et al. 2020, 2022). For example, previously secondary club resources such as kitchens for meal preparations, alternative partner involvements and a higher focus on volunteer power, along with alternative ways such as doorstep deliveries or online options became central.

Representative of all participants, the St. Johnstone interviewee described how the situation "brought [them] much closer to the community itself". To a certain degree, this in turn also changed their way of thinking as indicated by the Celtic respondent: "We've become more tuned into individual people rather than just general high-level problems". Contrary to the prevailing project focus and the question of 'how' to help, attention shifted more towards personal stories and the 'why' or causes behind the occurrence of specific social problems. This was summarised as follows:

"Previously [we had] a list of programmes that we delivered to different groups of people. What we probably had during COVID was the groups of people and then the ways that we got to those people rather than it necessarily be[ing] about the programme that they were supposed to be part of". (interview with Heart of Midlothian)

4.3. Same but Different

The drivers behind the commitment do not seem to have changed despite the different circumstances. Similar to Hovemann et al. (2011) and Plumley et al. (2022), the motivation to implement CSR measures was primarily normatively explained, namely the opportunity to use the unique characteristics offered by football and its clubs to do the right thing. The emotionally charged connection to the football club still made it possible to reach the

most diverse groups of people. St. Johnstone sums it up as follows: “It is such a fantastic opportunity to use the name of [the club] [. . .] to better people’s lives”. Business benefits, such as positive image transfers to the football club, are welcomed as a by-product. Whilst this is not a designated objective of the charities, it was stated as a potential reason why the club often acts as principal donor. This highlights the benefit that continues to accrue to the charitable foundation due to its explicit association with the parent club ([Anagnostopoulos et al. 2014](#)). Noteworthy, there was also evidence of enhanced interest in the work of the foundation from club managers.

“We had their [club] staff supporting some of our initiatives and senior people at the club were really interested in what we were doing because [. . .] there wasn’t the normal business model. [. . .] Perhaps the spotlight was a bit more on [us]”.
(interview with Heart of Midlothian)

According to the respondents, the target groups also remained largely the same. It is rather the way of reaching them that differed. For example, according to Celtic: “We’re doing the same things, but we might do them slightly differently now because the world’s changing and how we interact with one another is changing”. One notable change was the number of people in need due to increasing poverty, an issue of particular relevance to Celtic Football Club which was founded in 1887 as a charity to support the impoverished Irish immigrant population in the East End of Glasgow ([Connolly 2022](#)). Similar approaches were adopted by other clubs, where charities attempted to help new vulnerable people who had “lost their jobs due to the pandemic or are [. . .] on furlough and are struggling to feed their family” (interview with Motherwell).

One consequence of the pandemic was that CSR activities became more localised, as clubs responded to high, urgent, and legitimate demand for support in the club’s immediate geographical environment and among its local stakeholders ([Kulczycki and Koenigstorfer 2016](#); [Mitchell et al. 1997](#)). The prevalence of professional clubs in Scotland is interesting in this regard. Despite having a population of just over 5 million people, the country is home to 42 professional football clubs, the great majority of which have been around since the turn of the nineteenth century. Notwithstanding the legal differences between clubs and their foundations, the concentration of clubs in areas of population density (see [Figure 2](#)) and their historical connections to place, community, and charity meant that Scottish clubs were particularly well positioned to respond to local needs ([Hamil and Morrow 2011](#); [Kay and Vamplew 2010](#); [Vamplew 1982](#)). Nevertheless, at the same time the increased use of virtual meetings allowed the reach and group size to be increased for wellbeing or mental health programmes, thus widening the scope and likely impact.

While there is little evidence that the stakeholder network has markedly changed in terms of the actors involved, some relationships have intensified. Similar findings were reported by [Hammerschmidt et al. \(2021\)](#) who identified high levels of solidarity among clubs’ networks of stakeholders, this being based on their emotional attachment to a club and their intrinsic motivation to support it throughout the crisis. As mentioned above, exchanges and decisions were generally faster, responding to the immediacy of some stakeholder demands. From an employee perspective, despite uncertain times and temporary furloughs, all charities analysed demonstrated high levels of job security. After an unstable period at the beginning of the pandemic, several charities actually expanded their staff to cope with the increasing demand and enlarged partner network. Due to facilitated virtual access, several respondents reported that expectations of sessional coaches in terms of accessibility and frequency of communication rose. In [Mitchell et al.’s \(1997\)](#) categorisation, these coaches therefore moved towards urgency as they exhibited increasingly demanding characteristics.

External stakeholders mainly included parties that contribute to collaborative project implementation, provide funding, set the legal and governmental framework, were paying participants or beneficiaries of the initiatives. During COVID-19, government and sport governing bodies could be seen as definitive stakeholders, their roles both in setting requirements and in consulting on these, giving them power, legitimacy, and urgency.

Powerful stakeholders such as government bodies, trusts or partner associations⁴ which provided funding to trusts, proved to be very flexible and undemanding, recognising the essential role that charities played in distributing resources to the right place at the right time: “The government and local authorities [were] looking for organisations like ours because we know the people in our local area better than they do” (interview with Heart of Midlothian). Nevertheless, there were obligations for charities to provide evidence of the use of provided funds by sending updates and grant reports. In summary, COVID-19 has challenged assumptions about CSR and brought to the fore the relevance of identifying key stakeholders as a challenging and important task (Anagnostopoulos 2022).

Table 5. COVID-19 related CSR activities (based on SPFL Trust, 2021 and club/charity websites).

| Club Charity | Types of CSR-Activities during COVID-19 | | | | | | | Dedicated COVID-19 Slogan/Initiative Exemplary Activities |
|-------------------------------------|---|--------------------------------|--------------------|-----------------------|-----------------------------|-------------------|-----------------------------|---|
| | Educational Resources and Digital Accessibility | Food and Essentials Deliveries | Help for NHS Staff | International Support | Mental Health and Check-Ins | Physical Activity | Virtual Events and Meetings | |
| Aberdeen FC Community Trust | ✓ ⁵ | ✓ | x | x | ✓ | ✓ | ✓ | “Still Standing (Free)” <ul style="list-style-type: none"> • Campaign raised over GBP 500,000 • Eskimo Callboy composed song for campaign |
| Big Hearts Community Trust | ✓ | ✓ | x | x | ✓ | ✓ | ✓ | • 138,000+ packed lunches produced <ul style="list-style-type: none"> • 4100+ ‘Memories at home’ packs sent to old people “The Football for Good Fund” |
| Celtic FC Foundation | x | ✓ | ✓ | ✓ | ✓ | x | ✓ | <ul style="list-style-type: none"> • Fund raised over GBP 1,500,000 • 25,000 vulnerable families and individuals supported “Dundee Together” |
| DFC in the Community Trust | ✓ | ✓ | x | x | ✓ | x | x | <ul style="list-style-type: none"> • Provided tablets to digitally enable people • Invested GBP 121,600 in young people’s education “United Against COVID-19” |
| Dundee United Community Trust | ✓ | ✓ | x | x | ✓ | ✓ | ✓ | <ul style="list-style-type: none"> • 2140 lunches and 2240 breakfasts for children • ‘My Home Team’: tackling isolation and mental health |
| Hibernian Community Foundation | ✓ | ✓ | x | x | ✓ | x | ✓ | <ul style="list-style-type: none"> • Supported 450 people a week • 350,000 accessed the 40 educational resources online |
| Motherwell FC Community Trust | ✓ | ✓ | x | x | ✓ | ✓ | x | <ul style="list-style-type: none"> • GBP 5,000 of vouchers to local families • Delivered support to over 300 families “A Foundation from Home” |
| Rangers Charity Foundation | ✓ | ✓ | x | ✓ | ✓ | ✓ | ✓ | <ul style="list-style-type: none"> • Challenges for autistic and visually impaired people • International support with UNICEF “Buddie-Ing Up” |
| St. Mirren FC Charitable Foundation | ✓ | ✓ | x | x | ✓ | ✓ | ✓ | <ul style="list-style-type: none"> • ‘Buddie Boxes’ with equipment to train at home • Live and pre-recorded workouts “For Our People” |
| The Ross County Foundation | x | ✓ | x | x | ✓ | x | x | <ul style="list-style-type: none"> • Deliveries of meals to those in desperate need • Extended telephone outreach “Give & Go” |
| The St. Johnstone Community Trust | x | ✓ | x | x | ✓ | ✓ | ✓ | <ul style="list-style-type: none"> • Delivered support to 440 vulnerable people • ‘Give or Take’ boxes, food and prescription deliveries |
| West Lothian Community Foundation | ✓ | ✓ | x | x | ✓ | x | x | <ul style="list-style-type: none"> • Distributed lunches to the local community • ‘Score with maths’: support for home-schooling |

4.4. Decision Making and Strategic Learnings

Even prior to COVID-19, prioritisation and problem solving were necessary due to limited resources. Consequently, Scottish professional clubs were active in multiple areas of CSR with different focus segments. Some use football directly and some more indirectly to add value to the local community in which their supporters are based. While the pandemic created completely new social issues, notably health related, most charities remained dedicated to their main target groups and thematic pillars, recognising that this work already required a lot of support. The necessity of prioritisation was aptly described by the Celtic interviewee: “If everything’s a priority, nothing is a priority”.

Overall, interviewees reported that decision making became much more direct, fluid, and fast. Due to the shortened planning horizon and ever-changing rules, quicker reactions and executions became inevitable and there was evidence of staff feeling empowered. This encouraged forms of innovation, proactivity and risk-taking (Hammerschmidt et al. 2020). The absence of lengthy feedback loops was also noted. At the same time, more frequent board meetings and other informal discussions were reported, the aim of which was to maintain organisational cohesion.

Against expectations, the diminution in normal projects which could be offered, did not lead directly to the development of new ideas and strategic directions. While this might seem to be at odds with claims of entrepreneurial orientation (Hammerschmidt et al. 2020), in practice it can be explained by the more acute COVID-related need for alternative ways of delivery and responding to immediate needs. That said, Celtic’s interviewee commented that they were “not sure that COVID created a vacuum for analysing things, but it coincidentally happened to be the time where we realised that we probably had to change”. Nevertheless, some charities saw the forced break and changed form of work as helpful for their longer-term strategic thinking. Representatives of St. Johnstone and Heart of Midlothian both claimed that the crisis made them more aware of their capabilities as they successfully adapted to the new normal, and more cognisant of this adaptability as being a key strength. Furthermore, the Hearts interviewee argued that the knowledge and awareness of supported groups which they gained in both non-pandemic and pandemic times provided an insightful comparison, which was drawn on in developing a new three-year strategy.

Consequently, certain learnings from newly adopted approaches have already emerged and seem likely to remain in place beyond the pandemic. In addition to successful crisis management and the implementation of strict health measures, blended working was an important modification. Virtual communication was seen as beneficial for promoting flat hierarchies and equity in meetings. It was also considered more efficient:

“You can do a [video call] really quickly instead of driving and meeting and then you have to be polite and have a coffee [. . .] before the actual chat and then you drive back. [. . .] You can [. . .] schedule more into your day”. (interview with Motherwell)

Furthermore, inter-organisational communication seems to have improved markedly due to virtual forms of exchange. One participant appreciatively shared: “We actually started out a WhatsApp group with kind of my equivalents at all the other clubs and that was very useful because we then found out what other clubs were doing”. (interview with St. Johnstone). In some cases, the leaders of similar charities were not known beforehand as the horizon was very much limited to their own work and local setting. This is a good example of cooptation (Bengtsson and Kock 2000; Nalebuff and Brandenburger 2007), recognition that competition on the field of play should not restrict the ability of organisations to cooperate off the field of play, where they are not competitors. One advantage of cooptation is the sharing of resources, in this case knowledge, which in turn may have benefits in terms of reduced need for financial resource (Czakoń 2018; Feuillet et al. 2021).

5. Implications and Outlook

The COVID-19 pandemic transformed the requirements of SPFL Premiership clubs' charities. This study demonstrates how they responded to and operated in periods of resource scarcity caused by the disruption of traditional funding. The willingness and ability of these small charitable foundations to quickly adjust their operational approaches is a testament to both responsive management and readiness to embrace entrepreneurialism as a coping strategy (Hammerschmidt et al. 2021). One example was the willingness of clubs to use the power of the club's badge in a different way, for example, to promote educational intervention and support initiatives. Responsiveness to change is important both in terms of CSR, and for sport management in general, requiring managers to be alert to changing circumstances. To ensure organisational activities are aligned with the wider environment requires regular focus on, for example, planning horizons, stakeholder relevance and management, the availability and security of resources, thematic orientation of activities and managerial objectives.

The rapid reorientation of the charities is an example of clubs adopting an entrepreneurial approach to crisis management (Hammerschmidt et al. 2021). Identifying barriers and finding alternative ways of doing things enabled them to continue supporting their target groups and remain true to their missions. Despite the temporary absence of the core activity of live football, the sport's agency role in generating cultural, social, and humanitarian value (Breitbarth and Harris 2008; Plumley et al. 2022) continued to be leveraged via the club's name and reach. As shown by the prioritisation of certain CSR activities, a clear focus and thematic fit—ideally based on the history and geographical or cultural roots of the club—is important for authentic storytelling and realising brand benefits.

Foundations are able to benefit from their autonomous structure, but equally draw on the longevity and public profile of their parent clubs. This has implications for developing our theoretical understanding of CSR structures and activities. The independence of trusts and foundations from their parent clubs proved to be critically important during COVID, providing a necessary degree of flexibility to ensure the focus remained on delivering social impact. Outsourcing clubs' CSR activities contributed to the protection of the main community and social objectives of Scottish football club charities, regardless of the parent company's financial situation and its immediate operational pressures. Legal distinctiveness, coupled with the benefits of proximity and association to the parent club, is a model worthy of consideration by other football clubs as well as by other Scottish sporting organisations.

Although most charities did not experience threatening financial shortages as some revenue streams disappeared, over-reliance on fundraising and traditional charity income was revealed, resulting in a risky dependence on emerging COVID-19 related grants and income streams. In this context Bingham and Walters's (2012) call for greater diversification of income sources remains pertinent, ideally including an increased percentage of social sponsorship income or other social funding. Additionally, long-term social partnerships offer better visibility in the community and improved monetization of projects at relatively low risk (Ennis et al. 2019; Walters and Panton 2014).

From a practical perspective some of the lessons learned, such as the benefits of virtual communication, establishing closer contact with other charities, becoming more self-confident in setting objectives, as well as the improved safety and health measures, will remain highly relevant post-pandemic. The learnings also provide developmental opportunities. While the potential of digital technology and engagement have been recognised, there remain opportunities for innovation, and clubs should seek to further exploit these technologies, perhaps through virtual reality engagement with seniors or vulnerable members of the community, or more interactive digital approaches for charities (e.g., metaverse rooms, virtual events, polls, surveys, games, or group chats).

Currently, the organisations are gradually returning to their original projects and more traditional forms of delivery. It remains to be seen how smoothly the transition to more 'normal' working will proceed and whether the elevated levels of appreciation

shown by parent clubs for the relevance of the charitable foundations and their activities will be sustained. While the power of football continued to serve as an advantage and distinguishing feature of club foundations, the challenge going forward is to synergize the benefits of the old and new ways of working to ensure as wide a reach as possible for CSR activities related to Scottish football clubs.

While the selection of interviewees from across club types in Scotland provided a valuable insight into the challenges and changes faced by SPFL clubs' charities, limitations of the study should be noted. Firstly, the focus is limited to professional football in a specific geographical setting: Scotland, in which football has a particular cultural, social and political significance and in which clubs are highly visible in areas of population density. As such the extent to which the findings are transferable to other countries, sports and to amateur sport requires careful consideration. Studies with a similar research aim in other football leagues are desirable. Secondly, in terms of the methodological approach adopted, the content analysis was limited to publicly available sources and was therefore dependent on the disclosure on relevant websites and platforms. The extent to which published reports and data are up to date is another complicating factor. In terms of the interview analysis, as noted in previous studies (see, for example, [McLeod 2018](#)), the opinions of CSR managers tended to be uncritical and very positive on aspects of their activities, perhaps demonstrating a tendency towards partiality and an urge to present their own work in the best light. Consequently, it would be valuable to consider wider stakeholder viewpoints on the charities' reactions and responses to COVID-19. The perceptions of charities' actions during the pandemic by key stakeholders such as beneficiaries and supporters are largely unexplored and represent a promising research perspective. The number of clubs, while high as a percentage of those in the league, was low in absolute terms.

6. Conclusions

This study outlined the transformation in the organisation of CSR in SPFL Premiership clubs triggered by COVID-19. Notwithstanding these challenging circumstances, it was evident that football charities continued to play a vital role in their communities. At a time of worldwide behavioural restrictions, when clubs were confronted with a pause in playing football, and an even longer pause in doing so in front of spectators resulting in financial pressures, the demand for social and community outreach activities was particularly high. Through their independent charities all clubs were able to contribute to the common good in different ways. Returning to Faranda's opening quote (1991), it can be concluded that the charities demonstrated being able to act intelligently by taking risks as well as adapting innovatively, proactively, and quickly. When intervention measures and support were desperately needed, Scottish football's charitable bodies—despite their own constraints—were on hand to help.

To remain functional and consistent with their motives, the foundations initiated new ways to address the social needs of their target groups. Specifically, delivery shifted towards direct help and short-term support measures. During the pandemic, while foundations continued to benefit from the power of the football club brand and identity, their autonomy from the parent club proved to be a critical success factor, enabling the intensification of stakeholder relationships and community links as well as distancing the foundation from any cash flow challenges faced by the parent club. COVID-19 related disruption resulted in more rapid decision making and greater empowerment of operational staff. While salaries, transfer fees, the use of furlough, and putative special privileges of players or clubs were criticised during the pandemic as being out of touch with everyday reality (see, for example, [BBC 2020](#)), the period also demonstrated the social power and relevance of football clubs within society and their extraordinary capacity to deliver community support.

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Notes

- ¹ In this paper, the terms charity, foundation, trust and charitable organisation are used interchangeably. All entities are arm's length organisations meaning legally separate units with a clear link to the parent football club.
- ² Total: GBP 2.1 m—all 42 SPFL clubs applied for the respective GBP 50,000 to support club and community (SPFL Trust 2021).
- ³ Total: GBP 300,000—all 30 eligible club associated charities applied for the respective GBP 10,000 (SPFL Trust 2021).
- ⁴ e.g., National Lottery, RS MacDonald, Robertson Trust, SPFL Trust.
- ⁵ ✓ = based on accessible communications, the topics were (partially) addressed; ✗ = topics were not addressed.

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