Corporate sSocial rResponsibility (CSR) in Football

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Exploring mModes of CSR iImplementation

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Introduction

Corporate social responsibility (CSR) is developing to a considerable extent across business, sporting and, academic agendas. In its broader sense, CSR has emerged as an umbrella term that refers to ""a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"" (European Commission, 2001). Indeed, CSR has become a taken-for-granted concept or ""institution"" within Western society (Bondy, Moon, and Matten, 2012) and has subsequently spread outside the classical business spheres. For example, we now even see non-profit organisations, such as national football federations and/or international football governing bodies, embracing the concept, both in practice and in rhetoric, despite its connotation with ""corporate affairs"."

More generally, in the field of sports, many studies have captured this relatively well-established engagement ""to do good sport"" by the sport industry (Breitbarth et al., 2015). The growing importance of the relatively recent CSR phenomenon in the sport industry worldwide has given rise to insights on the motives (Babiak and Wolfe, 2009), practices (Walker and Parent, 2010), communication (Kolyperas and Sparks, 2011), financial outcomes (Inoue, Mahan, and Kent, 2012), programme partners' evaluation (Kihl, Babiak, and Tainsky, 2014), or stakeholders' attitudes (Walker and Kent, 2009).

Professional sport clubs in Europe (Hamil, Walters, and Watson, 2010; Kolyperas and Sparks, 2011) and major league sports in North America (Babiak and Wolfe, 2009) are amongst the pioneering organisations in terms of addressing the issue of CSR in various ways (Walker and Parent, 2010). To date, however, football (or soccer) is the most represented sport in the scholarly activity of CSR, as a recent integrative review on the topic identified (see Walzel, Robertson, and Anagnostopoulos, 2018).

Against this background, the purpose of this chapter is to delineate the different types of organisational structures for managing CSR – or modes of implementation – within contemporary football. We examine three approaches (in-house, foundation, and

collaboration) for managing CSR by using examples (as mini cases) from different types of football organisations across the globe. In doing so, we demonstrate the strategic and managerial (social as well as business) implications that each structural form entails. The chapter concludes with some key recommendations for practitioners seeking to develop CSR within the wider football industry.

Developments in the field of football-related CSR

In the football industry, CSR has become an important strategic issue, and more than just a business trend or an optional extra (Breitbarth and Harris, 2008; Walters and Chadwick, 2009; Kolyperas and Sparks, 2011). The literature currently provides contributions towards CSR theory and concepts that are broadly applicable to a wide range of industries. In the sporting context, studies have postulated that sport is a distinctively important industry within which to employ CSR-related business practices (Smith and Westerbeek, 2007). Babiak and Wolfe (2009) identified four factors in professional team sport that contribute to the practice of CSR: (a) passion among stakeholders, (b) the peculiar economic structure of leagues, (c) transparency of all aspects of the organisation's behaviour, and (d) the necessity for stakeholder management approaches.

Modern football and its unique characteristics for CSR

While football is not necessarily typical of all developments across the sporting world (Chadwick, 2009), it is also possible to pinpoint from the literature three interrelated and overlapping characteristics that support the development of CSR. First, the ever-increasing commercialisation of football has transformed the game into an industry in its own right (Chadwick and Beech, 2013). Various unethical practices (bribery, illegal gambling, match-fixing, unsocial labour conditions, etc.) have enhanced public attention on the side effects of commercialisation and resulted in increased social demands on football (Anagnostopoulos and Shilbury, 2013; Breitbarth et al., 2015).

Second, the strong connection to the community and the importance of stakeholder relationships in the football collaborative network created a favourable environment for CSR (Breitbarth and Harris, 2008; Hamil and Morrow, 2011; Walters and Chadwick, 2009). Morrow (2003) suggested that ""the stakeholder concept has greater relevance for football clubs than for conventional businesses because of the particular features of certain football club stakeholders"" (p. 43).

Third, football organisations evolve in an intensive media coverage climate, which has given a high degree of notoriety to football clubs and raised the importance of good reputation and positive brand image. Consequently, it is essential for football to adapt and to align to social

responsibility principles (Anagnostopoulos and Shilbury, 2013; Blumrodt et al., 2013; Chadwick, 2009). In ~~the~~ light of these characteristics, modern football organisations are favourably inclined to engage in CSR.

A descriptive snapshot of CSR undertakings in football

Over the past 10 years, the link between CSR and football has generated significant interest among sport management scholars as well as football governing bodies (FIFA, UEFA, European Club Association, etc.), all of which have attempted to capture the content of CSR–football engagement. While many football organisations have embraced the principles and practices of CSR, ranging from star players, professional football leagues, governing football bodies, mega football events, football clubs, and commercial stakeholders, sport scholars have principally investigated local and national organisations (Kolyperas, Morrow, and Sparks, 2015).

To date, the existing body of studies ~~have~~ has mostly explored football in the United Kingdom (England and Scotland) and European (Spain, Switzerland, Italy, Turkey, Portugal, Belgium, Greece, Germany, and France) contexts, but also the United States and Asia (Breitbarth and Harris, 2008). England has the strongest institutionalised forms of CSR in European football (Hovemann et al., 2011; Walters and Tacon, 2011). Beyond local and national research, international and comparative country research (three notable exceptions being Breitbarth and Harris's (2008) comparative study across the USA, Japan, Germany, and England; Walters and Tacon's (2011) pan-European study; and Kolyperas and Sparks' (2011) G-25 football clubs) remains underdeveloped despite the widely recognised development of CSR practices around the globe.

A number of different types of CSR practices can be identified within the sport industry and football in particular. In their research commissioned by the Union of European Football Association (UEFA) to study CSR in European football, Walters and Tacon (2011) indicated that football clubs and federations are involved in a number of initiatives with various stakeholders, such as local communities, young people, schools, and employees. In this respect, Figure 10.1 points the strategic themes of CSR-football programmes. Integration, education, health and physical activity, and anti-discrimination represent the most common initiatives developed by the European Club Association (ECA)[1] football member clubs. Recent studies have pointed out the benefits (as well as the operational challenges) of football dealing with issues such as integration and social inclusion (e.g., Parnell et al., 2015), physical (e.g., Parnell et al., 2013; Pringle et al., 2014) and mental (e.g., Curran et al., 2017) health, as well as the need to become more strategic in health-related interventions (Lansley

and Parnell, 2016). Furthermore, as illustrated by Figure 10.2, the target population has primarily been children and youth (59 per cent), while several initiatives have also an all-ages reach (33 per cent).

Kolyperas and Sparks (2011) identified that football clubs have moved beyond typical CSR expectations that are commonly addressed in other business sectors (such as mission, sustainability, and environmental conservation). Football clubs clearly take a position on both universal and context-specific concerns arising in society and the football sector more specifically.

The geographical reach of these initiatives taken by football organisations has generally among local, national, and international levels. In particular, Kulczycki and Koenigstorfer (2016) pointed to the importance of local context and geographical focus in CSR engagement. As Figure 10.3 indicates, CSR programmes have mostly been held at the level of the city or the town in which the football club resides and largely operate.

Increasingly, many football organisations are formalising their CSR programmes within their organisational structures (such as a specific budget, a formal strategy or dedicated individuals for CSR). Figure 10.4 appears to bear this out; it reveals that the budget allocated to CSR programmes by 23 per cent of the ECA's member clubs have had a budget ranging from €10,000 to €50,000, 22 use a budget of €50,000 to €100,000, while another 20 per cent deploy budgets of €100,000 to €250,000. This figure also shows that six clubs have a budget lower than €1000. In comparison, Walters and Tacon (2011) found that 53 per cent of the European national federations and 43 per cent of the European professional clubs had a budget for CSR activities. They also showed that many football clubs are funding CSR activity internally as only 25 per cent receive funding assistance through public and 34 per cent from other sources of funding (such as private partners engaging in CSR through sport). Many national federations receive financial support from UEFA.

In parallel, the growing influence of CSR in the football world is illustrated by the increasing influence of consulting agencies benchmarking (for example, Reponsiball by Schwery Consulting; Deloitte and Touche recommendations) and the rise of specific football-related CSR networks (such as the European Football and Development Network (EFDN)). Professional football organisations concerned with developing CSR practices have inspired numerous studies on, *inter alia*, the motives (Hamil and Morrow, 2011; Kolyperas, Anagnostopoulos, Chadwick, and Sparks, 2016; Reiche, 2014), content (Reiche, 2014; Walters and Tacon, 2010), mode of implementation (Kolyperas et al., 2016), communication (Kolyperas and Sparks, 2011), and the evaluation (Breitbarth et al., 2011) and the perceptions

and attitudes of key stakeholder's such as consumers and fans (Blumrodt et al., 2012; Kulcycki and Koenigstorefer, 2016).

CSR implementation and football

Despite numerous studies on the content and motives of CSR engagement, a number of sport studies have considered CSR from a more strategic management and a process-based perspective, broadening the scope of investigation to include issues of organisational change, forms and structures (Kolyperas et al., 2016; Morrow, 2012). CSR implementation[2] has emerged recently following the shift in CSR academic field toward a more strategic, practice-oriented research stream caused by practical challenges and greenwashing criticisms (Maon et al., 2010). This type of research focus investigates the complex strategic and cognitive process underlying the unfoldment of CSR principles and practices within organisations (Maon et al., 2010). For the purposes of the present chapter, we selectively reviewed the football-related CSR implementation body of literature.

Several general comments arose from this review on CSR implementation and football. First, the literature provides substantial, even disproportionate, findings on charitable foundations (Anagnostopoulos et al., 2017; Bingham and Walters, 2013; Walters, 2009), thus overlooking other implementation structures chosen by sport organisations to implement CSR (Husted, 2003). For instance, Kolyperas et al. (2016) described how some sporting organisations have altered their structure by establishing charitable foundations with the view to co-create CSR value. Eventually, these studies have suggested that sport organisations face challenges to manage the influential role of foundation managers, making the dynamics amongst organisational actors more complex (Anagnostopoulos et al., 2014) and more difficult to cope with risks related to the transformation of the community department into a foundation structure (Kolyperas et al., 2016).

Second, several step-based and stage-based CSR implementation models have been developed within the football context. Kolyperas et al. (2015) examined the progressive strategic and cultural organisational change required to embed CSR in football clubs. Similarly, Breitbarth and Rieth (2012) described key drivers for successful CSR implementation in German professional football and developed a 3S model of CSR integration. Walters and Anagnostopoulos (2012) designed a conceptual model that sets out the process of social partnership implementation (selection, design, management, and evaluation).

Third, most of these studies have focused on either the individual or organisational levels of analysis. For instance, an individual-level study has documented the decision-making process

of CSR in football charitable foundations (Anagnostopoulos et al., 2014). However, "the organisational complexity, specifically related to CSR, is increasing as is the need to capture elements at both the cross-organisational and individual level" (Anagnostopoulos and Shilbury, 2013, p. 269). Moreover, research has yet to grasp this topic from a multilevel perspective that would reveal the dynamic interaction among individual, group, organisational, and inter-organisation levels (Zeimers et al., 2017).

Overall, these studies have highlighted the critical importance of positioning CSR implementation as a change process. As CSR develops, football organisations tend to alter their organisational structure, strategy and processes. The next section discusses the substantial challenges associated with CSR-related changes in organisation structure.

Husted's modes of CSR implementation

Organisations implementing CSR are likely to face a major strategic decision regarding how CSR activities should be structured. According to Husted (2003), this decision strongly influences the cost and the management of CSR (or "the cost side of CSR management"). For most organisations, CSR projects must be strategically aligned with the core mission of the organisation. The costs of implementing CSR activities should be minimised in relation to the overall return on investment (Husted, 2003).

Therefore, we draw on Husted's (2003) three forms of governance structures that impact upon how organisations manage CSR. While Husted referred to these structures as "issues of governance," we see them more as "modes of implementation". Beyond conceptual differences and/or used terminology, the three structures that Husted (2003) proposed enable discussion of CSR implementation in the football industry as a whole, thereby highlighting challenges for each mode as well as opportunities for optimising social and business benefits.

First, organisations *outsource CSR through charitable contributions*. Charitable contributions consist of the transfer of financial and/or other resources from an organisation to community and other social organisations that are experts in the problem at hand. There is an independent relationship between the "donor" and the "recipient" of the charitable contribution. The greatest advantage of this mode is that the organisation's involvement in the management of the project is usually minimal compared to the overall outcomes (Husted, 2003).

Second, organisations *internalise CSR through in-house projects*. The organisation allocates financial and other resources to the project, which is implemented through an organisational unit within the organisation. As such, the "donor" and the "recipient" are part of the same organisation. Although the costs of implementing an in-house project can be significant, its

greatest advantage is that managers can strategically target resources to meet specific organisation and community needs (Husted, 2003).

Third, organisations enter *into a collaborative or partnership model*. Collaborative projects involve a partnership between the organisation and a non-profit partner, in which the former transfers resources to the latter in order to carry out CSR activities jointly. Here, the donor and recipient partner work together and jointly reap benefits from the CSR activity. In this case, both partners are potentially sharing resources and costs of the implementation (Husted, 2003).

Despite some subtle differences in the three modes of CSR implementation, each mode essentially presents elements, characteristics, and processes evidenced in the other two. In other words, an in-house structure does not mean that it the organisation is not involved in partnerships with other organisational entities. Similarly, many foundations are engaged in CSR activities in the same way as the first mode of implementation acts. For example, while the Manchester United Foundation is a company in its own right, it is actually comprised of two parts: Tthe Manchester United Foundation is one company, but there is also Manchester United Foundation Trading, a company that does fundraising and commercial undertakings. However, the overarching aim of Manchester United Foundation Trading is that any profits go into the Manchester United Foundation. Given these complexities, readers should be cautioned in approaching the three modes of CSR implementation discussed here because there are no clear-cut boundaries amongst all three.

Empirical cases from football: eExplaining the three modes of CSR implementation

This section draws on three mini-case studies, each of which reflects a specific mode of CSR implementation. First, the Celtic FC Foundation is an example of CSR efforts implemented by the sport industry from a foundation mode. Second, the case of the RBFA, the Belgian football federation, illustrates the in-house mode. Third, at the international level, the case of UEFA illuminates the collaborative model.

As shown in Table 10.1, the selected cases are different types of organisations (clubs and federations) from different settings (UK, Belgium, and Europe) and from different levels (local, national, and international), thereby providing cross-national and organisational perspectives of CSR implementation. These cases have been selected for their illustrative potential in light of the three-implementation modes framework presented in the previous section.

The Foundation case: Celtic FC Foundation

In Scottish football, the case of the Celtic FC provides interesting insights into the delivery of CSR initiatives through a separate foundation. At Celtic, philanthropy lies in the club's Irish identity and Catholic charity (Carr et al., 2000 cited in Hamil and Morrow, 2011). In the context of Scottish Football, football clubs were recognised formally as vehicles to deliver CSR through the Football in the Community (FITC) scheme, which progressively led to the development of FITC departments (Kolyperas et al. (2015) provided further details on the evolution of CSR in the Scottish football context). Recently, independent foundations, or community trusts, have been replacing the old CSR structures of FITC departments to boost the community work (Bingham and Walters, 2013; Kolyperas et al., 2015).

Celtic was the first club to experience this shift in 1995 when it introduced the Celtic Charity Fund structure, later complemented by the Celtic Foundation in 2006; both were established with the aim of uplifting Celtic's charitable traditions. These two units have been recently united to become a new stronger entity, Celtic FC Foundation. Celtic FC Foundation "upholds and promotes the charitable principles and heritage of Celtic Football Club" (www.charity.celticfc.net). The Celtic FC Foundation executes multifaceted CSR football-related initiatives (such as Celtic in the Community), inclusion, employability, educational, and diversionary initiatives (such as learning programmes and centre), health initiatives (for example, Celtic against Drugs), and its charitable engagement (through the Celtic Charity Fund). The Celtic FC Foundation also provides support in the form of delivery and/or partnership to external charities and other organisations that offer value in the community and whose principles fit within these key priority areas.

Hamil and Morrow (2011) reported that this separate structure was closely connected with the parent football club. Celtic provides financial donations and in-kind assistance to the Celtic Charity Fund through things like the involvement of its players, while its representative articulated the congruence in orientation: "There's a [separate] board of trustees [but it] is right to the core of Celtic and that's what differentiates us, I think, from most football clubs" (p. 158). This structure enabled the club to control its CSR activities, which are seen as an integral part of the business (Hamil and Morrow, 2011). Kolyperas and colleagues (2015) noted that Celtic (as well as the Rangers) seem to be moving progressively toward incorporating CSR principles in all levels of the organisation, perhaps due to their financial capability and social scale.

The In-House case: Belgium Federation

The Royal Belgian Football Association (RBFA) is the national football federation in Belgium. Since 2008, its organisational structure has been composed of a Flemish-speaking wing, the VFV (*Voetbalfederatie Vlaanderen*), and a French-speaking wing, the ACFF (*Association des Clubs de Football Francophones*). The Pro League is responsible for the First and Second National Division Championships.

The RBFA has a long history of social responsibility dating back to 1986 with the "*Accion Diablos Rojos Casa Hogar*" during the Wold Cup in Mexico, where the team donated part of their bonus to help build a childcare institution in Toluca. In 2006, Open Stadium, a non-profit charitable organisation, with public and charitable support, was the social desk of Belgian football. In 2012, the RBFA, the Pro League, and the National League launched the Football + Foundation, a non-profit organisation responsible for football social matters. Similar to the English context, community work received significant support from public subsidies. In 2015, the Pro League stepped out from the Foundation structure to become independent and create an autonomous social agenda for professional football.

In May 2016, the existing foundation structure was replaced by in-house structure (that is, a CSR department) in each football wing (the RBFA, Pro League, VFV, and ACFF) to incorporate more CSR principles into Belgian football and to advance CSR activity further. This department is organised like any other department. The CSR manager works under the event, CSR, security, and external relationship director. Meetings are frequently set up with the different CSR managers of the different entities (to build up a broader CSR department based on the CSR department per entity). In this case, the federation designs, develops, and executes the in-house CSR project alone and with the assistance of external partners. The CSR programmes have a separate budget. In order to meet these objectives, the RBFA invests in activities that help to address strategic social issues, particularly through partnerships with selected organisations. Over the years, it has developed CSR policies and collaborated with numerous social partners on inclusion (homophobia, homeless, diversity, and refugees) and health areas.[3] As such, this case raises the need to grasp the intra-organisational challenges related to the shift from one mode (foundation) to another (in-house). This case is also interesting because it involves both the in-house and collaborative mode.

The Collaboration case: UEFA's Football Social Responsibility

UEFA has addressed various social issues over the years, including racism, xenophobia, homophobia, reconciliation and peace, football for people with disabilities, violence, health, and humanitarian aid. In 2005, UEFA adopted a strategic approach to CSR (Aquilina and

Gasser, 2011) that was characterised by the creation of the Fair Play and Social Responsibility Committee in 2007. The Football and Social Responsibility (FSR) unit is responsible for developing proposals that are then put forward to the Fair Play and Social Responsibility Committee (Walters and Anagnostopoulos, 2012). The FSR is a specialised office for social matters and aims to use the power of football and UEFA to build on football's role as a positive force in society, with the primary aim of strengthening the health and integrity of both European football and European society as a whole (UEFA 2007).

UEFA has a formal commitment to allocate a minimum of 0.7 per cent% of its annual revenue to social projects (Grasser, 2009). This investment falls into three categories: core partnerships, the Monaco award, and *ad hoc* donations. The six core partners are: the World Heart Federation (health and child obesity); Education4Peace (emotional health and behavioural awareness); Terre des Hommes (child exploitation and trafficking); the Cross Cultures Project Association (reconciliation and peace); Football Against Racism in Europe (FARE) (racism and discrimination); and Football for the Special Olympics (football for all, for people with learning difficulties to take part in sport). Alongside these, the World Wide Fund for nature (WWF), the International Committee of the Red Cross (ICRC), the Homeless World Cup, and the European Union (EU) have been among the become part of the partners of UEFA when dealing with social issues.

UEFA is the lead organisation in the partnership programme (Walters and Anagnostopoulos, 2012). UEFA requires that the projects carried out with partner organisations address problems that are significant in Europe, that focus on Europe, and that have a Europe-wide scope; be free of religious or political associations; and be delivered by an organisation with a credible reputation, through activities that are based on good practice and can demonstrate a sustainable impact (UEFA). Each partnership is contractually bound to a duration of four-year. This contract sets out the scope of the partnership, the role and responsibilities of the partners, and the level of funding.

Despite this formal process, delivery of the projects is the responsibility of the partner organisation, which gives them significant autonomy in their decision-making. In turn, UEFA also provides an ongoing commitment to the projects by providing financial resources as well as knowledge sharing and project communication. The main point of contact for the partners is the FSR unit at UEFA, and frequency of contact varies between partners (Walters and Anagnostopoulos, 2012). This case is interesting because it involves both the in-house and collaborative modes.

Discussion on the three modes of CSR implementation

This section discusses the uniqueness, advantages, and challenges of each mode of implementation. In doing so, we also draw attention to the importance of decision-making in this mode of implementation, knowing that some football organisations do not always strategically define their implementation mode, which reveals failure in the strategic development of CSR. However, certain elements are relevant for understanding the decision of the organisation between the three modes.

To achieve this understanding, we suggest analysing each mode using comparative variables from the literature. According to Husted (2003), organisations that opt for CSR governance should take into account costs associated with governance tasks: coordination (autonomous and cooperative) and motivation (incentive intensity and administrative control). Moreover, while drawing on different theoretical approaches, Anagnostopoulos and Shilbury (2013) noted that three managerial challenges are at play when managers implement CSR: alignment of strategies, conflict, and access to resources. Therefore, borrowing from previous relevant literature (Anagnostopoulos and Shilbury, 2013; Husted, 2003), and using the micro cases discussed earlier, Table 10.2 depicts each of these managerial challenges for each mode of CSR implementation.

Given these managerial challenges, we now raise four main discussion points. First, collaboration is transversal. In other words, partnerships not only happen in the collaborative mode. Rather, football organisations are collaborating with numerous partners to fulfil their social engagement. In the case of UEFA, the social partnership refers to the classical mode of implementation described by Husted (2003), as it involves a sponsor (UEFA) and a recipient (the six core partners). Other studies have shown that other forms of collaboration exist to address social issues, with CSR through sport collaboration probably being the most popular. This involves the partnership between an organisation outside sport and one from within the sport sector (Dowling et al., 2013). Beyond such cross-sectoral collaboration, non-profit collaboration are also interesting configurations. These collaborations may involve collaboration between football federations (for example, between a football federation and a disability federation); among football clubs (for example, within the EFDN network or between a professional football club and an amateur football club); between football federation and sport clubs; among football clubs, the football league and the federation (Zeimers et al., 2017); between community football clubs and other non-profit organisations; or even between football foundations and non-profit organisations (Bingham and Walters, 2013).

Second, the cases chosen in this chapter have revealed that football organisations may not necessarily rely on a single structure. As noted earlier, ~~the~~ Celtic, the RBFA, and UEFA have been adopting a specific mode of implementation, intermingled with another mode such as collaborations. While this choice might lead to more challenges, it also provides more assets and resources to the football organisations. This also suggests that, without the assistance of partner organisations, the implementation of CSR is perhaps unrealistic for football organisations themselves via a CSR department alone.

Third, current studies have suggested a shift from in-house to foundation structure (Kolyperas et al., 2015; 2016). This contention builds on the increasing adoption of foundations in English football. This may be conflictual, as foundations and their founder football clubs do not automatically share common goals or stakeholder agendas (Anagnostopoulos and Shilbury, 2013). Another aspect consists of confirming that many clubs remain unclear in their decision to adopt a mode of implementation, as 24 per cent~~%~~ of the G-25 clubs do not have a specified (and transparent) delivery of CSR, and are therefore assumed to be driven by individual motivations and/or irregular organisational efforts (Kolyperas and Sparks, 2011). While this evolution more towards ~~more~~ the foundation mode of implementation can be seen as a strategic evolution of CSR delivery, some cases, such as the RBFA, suggest that this trend is not automatic and that some football organisations inversely move from the foundation mode to the in-house one. As such, we can assume that one mode of implementation does not necessarily lead to a higher integrated CSR strategy. Indeed, CSR integration requires a strategic orientation at all levels of the organisation, and not only being restricted to the football club's charitable arm, which can often create a grey area (Kolyperas et al., 2015). Therefore, the organisational integration of CSR can occur through all forms and modes of implementation. As the RBFA case illustrates, the in-house mode also allows the integration of the CSR principles with the organisation.

Fourth, Kolyperas and colleagues (2015) compared CSR activities across clubs that have adopted a separate entity for CSR activity and others that exercise CSR from within the organisation. They found that football clubs with separate CSR structures show a greater CSR-related role, in that they spend more hours on community activity, team up with a greater number of community partners, and draw up more initiatives and support these initiatives with more staff compared to clubs that operate community departments as their CSR delivery agency. The establishment of foundations for delivering CSR reflects a broader trend in CSR implementation, not only in the case of football but also in many professional teams in the North American context (Babiak and Wolfe, 2009). Foundations and partnerships

represent a move away from the philanthropic approach and, under these circumstances, it has been argued that the decision on how to govern the implementation of CSR becomes a strategy-led decision (Husted, 2003; Kolyperas et al., 2015), which can potentially lead to value co-creation through carefully crafted CSR programmes for the foundations and the "parent" clubs alike (Kolyperas et al., 2016).

Conclusions

By selectively, rather than exhaustively, drawing on CSR in football literature, we have illustrated that football organisations, clubs, and federations employ the three modes of CSR implementation, as described by Husted (2003). This framework is particularly relevant for examining how football organisations choose to organise CSR as it makes it possible to compare and contrast different types of CSR implementation modes. The variety of CSR structures identified above shows that CSR has developed differently across the examined cases. Different challenges of CSR engagement are apparent through these modes with regard to the comparative elements selected. Given the particular football setting, the implementation patterns and schemes chosen by organisations when engaging in CSR programmes raises important questions for sport practitioners and scholars.

Such analysis also provides practical implications for managers. First, selecting the mode of CSR implementation should be planned carefully, as the direction chosen by the organisation will inevitably affect its CSR orientation and integration. Therefore, managers should consider that the decision behind the mode of CSR implementation is strategic. Second, specific contextual circumstances may influence the implementation mode chosen (for example, English football context favours the foundation mode), before any strategic evaluation of the advantages and challenges attributed to each mode. Third, studies have also shown that changes occur from one mode to the other. These adaptations might influence the strategic alignment between the overall strategy of the organisation and the CSR strategy. In addition, this can also lead to misalignment between the organisation and its social partners. Fourth, the foundation and collaborative modes appear to be the most widespread in the football setting. However, while some clear-cut boundaries amongst all modes can be identified, the challenges can also overlap. Hence, managers should be aware of the complexities involved in delving into the three modes of implementation discussed herewithin this chapter.

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10.4Figure 10.4 Budget of CSR–football programmes (Source: 2016 ECA CSR Report)

10.1Table 10.1 Overview of the case studies

Case studies	Formed	Location	Club Ownership Structure	Financial Turnover	CSR programme	Board of Trustees	CSR budget	CSR initiatives
Celtic	1888	Glasgow, Scotland	Company	£90.6 million (in 2017)	Celtic Charity Fund	Celtic Football Club in the board	£10 million (in 2011)	Education, charity, health and social inclusion
URBS FA	1895	Brussels, Belgium	Not-for profit organisation	€60 million (in 2014)	CSR department	No board of trustees	Not available	Inclusion (homophobia, homeless and disability) and health issues
UEFA	1957	Nyon, Switzerland	Not-for profit organisation	€4.58 billion (in 2016)	FSR unit	Not in the board	0.7% budget €3,896,600 (FSR budget 2016)	Diversity, health, inclusion, fan dialogue, solidarity Environment, peace and reconciliation.

Table developed from the organisations' websites and references (Walters & Anagnostopoulos, 2012; Kolyperas et al., 2015; Hamil & and Morrow, 2012)

10.2Table 10.2 Key issues on the three modes of CSR implementation

Management challenges	Foundation	In-House	Collaboration
Coordination	• High autonomous coordination • Low cooperative coordination	• High cooperative coordination • Low autonomous coordination	Intermediate
Motivation	• High incentive intensity • Low administrative control	• Low administrative control • High incentive intensity	Intermediate
Strategic alignment	• Clear coherent alignment between the mission of the foundation and the business plan of the football club is difficult • Deeply embedded with each other's strategies: they have their own separate strategy, funding sources, partners, etc. • Collaboration is essential (working across organisational boundaries towards positive ends) (synergy and shared outcomes)	• Work under one overarching strategy • Working under one roof is no guarantee that it will be deeply embedded within the organisation strategy	• Strategic alignment is difficult due to the separate strategy and the different background of the partners (e.g., non-profit and for-profit collaboration) • A partnership agreement might secure formally the strategic alignment • The degree of fit between partners will influence the strategic alignment (synergy and shared outcomes)
Conflict	• Given their day-to-day responsibility and knowledge, foundation managers have an important role to play in avoiding conflicts between the entities. • In some cases, however, their power and responsibility is limited to influence on	• Overall, limited conflict is expected because the dynamic is different given that the department is not as independent as the foundation • Conflicts can eventually occur between the league and the federation when they share similar CSR programmes and structures	• Conflict can occur because the dynamic and the power is imbalanced (especially in cross-sectoral collaboration) • Boundary-spanning individuals are central in these issues. • Interpersonal trust to prevent tensions is critical • Partners selection is crucial for conflict avoidance (i.e.,

	the good relationship. • Tensions can arise between the different entities from the feeling that the foundation is not valued for the business benefits they provide or from different understandings and perceptions • Allow the foundation to disengage from clubs' politics and conflicts but boomerang effects		converging working cultures)
Access to resources	• Challenge is to secure external funding • Foundation allows for better access to external resources to employ CSR initiatives • Either the "parent" football club acts as the primary donor of money and in-kind resources or, in some rare cases, the foundation does not receive resources from the football club (stability) • In this latter case, foundations are being more sustainable and independent • There might be a perception that the money goes to the	• Challenge is to secure internal and external funding • It is more difficult to receive public funding in this setting because of the negative perceptions of the organisations or the legislation • There might be perceptions that the money goes to the club and not for serving the social aspect of CSR (e.g., local community) • Receive direct funding from the organisation, and will therefore never be autonomous • Bridge existing stakeholders and new partners around the federation	• Challenge is to secure internal and external funding for projects • Ideally, both partners share resources and contribute to the implementation of the programmes (and share the costs eventually)

	club and not to serving the social aspect of CSR (e.g., local community)		

Table developed from the existing studies (Husted, 2003; Walters ~~&~~ and Anagnostopoulos, 2012; Kolyperas et al., 2015; Hamil ~~&~~ and Morrow, 2012) as well as from the case studies

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[1] The European Club Association (ECA) is the sole, independent body directly representing football clubs at the European level. It replaces the G-14 Group and the European Club Forum, both of which were dissolved at the beginning of 2008. The ECA was recognised by UEFA and FIFA in a formal memorandum of understanding signed in 2008.

[2] Although we specifically refer to CSR implementation, the heterogeneous terminologies (development, integration, and implementation) prevailing in the sport management literature have forced us to refer to the broader term of CSR implementation when reviewing existing sport studies on this area.

[3] In parallel, the league is providing orientation to the football clubs by strategic plans, monitoring, and disseminating handbooks and organising workshops.