

## **Examining accountability in relation to local football communities**

### **John Burns**

University of Exeter, UK

The NTNU Business School, Trondheim, Norway

j.e.burns@exeter.ac.uk

### **Stephen Jollands**

University of Exeter, UK

The NTNU Business School, Trondheim, Norway

s.e.jollands@exeter.ac.uk

### **Keywords:**

Accountability, Football, Financial value, Communities, Crowding out

### **DOI:**

10.1108/AAAJ-05-2022-5811

### **Acknowledgements:**

We are grateful for comments from participants of the Soccer Society Workshop hosted by the University of Edinburgh, and especially Per Ståle Knardal. We would also like to thank the three reviewers for taking their time to provide insightful and constructive comments.

Accepted for publications in *Accounting, Auditing, and Accountability Journal* on 7 November 2022

## **Examining accountability in relation to local football communities**

### **Abstract:**

#### **Purpose**

Most football clubs were founded by members of the local community within which they are based. The success of a club is built on the time, effort and resources given by these locals, which is offered due to the benefits that football promises to the community in return. However, the game has increasingly been dominated by a focus on financial (monetary) value, at the expense of such benefits being delivered to the clubs' local communities. This article examines a need for deliberation over what accountability is owed by football clubs to their local communities in the context of questioning what and for whom football is for.

#### **Design/methodology/approach**

This exploration is undertaken within the context of the English game, where a series of issues has resulted in the UK Government undertaking a 'fan led review of football governance'. The report produced by this review is analysed to understand whether the contents and recommendations enters the debate over what accountability is owed to local communities.

#### **Findings**

While the UK Government's fan led review recognises the pivotal role of local communities in the formation of the English game, its focus and resulting recommendations are mostly on the financial sustainability of the clubs. The analysis demonstrates that, due to their focus on financial value, the implementation of the report's recommendations is more likely to exacerbate the underlying issues rather than resolving them.

#### **Originality/value**

The call for deliberation over whether and what accountability is owed to local communities has been repeated over time. The UK Government's fan led review provided an important opportunity to engage in that deliberation. However, the dominance of financial value within football has all but silenced any call for, and action regarding this.

## **Introduction:**

This article explores the questions of what and for whom football is for, with a specific focus on the local communities that clubs originate within. An examination of the history of any specific football club highlights that most (whether small clubs or members of the topflight of the game) started as local, community-based organisations, serving the needs of that specific community. Any 'success' that an individual club attains is built on, and is a direct result of, the hard work and resources from the local community in which it was originally based (Halabi, 2021, Morrow, 1999). Those giving their time and resources do so on the understanding that football has so much value to give to the local community in return. This understanding is enshrined within the United Nations' Sustainable Development Goals (SDG Fund, 2018), which contend that the interaction with sport encourages positive values, including tolerance, respect, health, education, and empowerment. This resonates with the UK government's former Secretary of State for Culture description of football as a physical and mental space where "fans demonstrate unwavering loyalty and passion" (Dowden, 2021). In short, without the devotion of members of the community, local clubs would not survive.

Some clubs have grown on their local, community-based foundations to now being among the biggest institutions in the world. The ownership of these clubs reflects this, with, for example, some being the preserve of billionaire oligarchs, while others are stock market listed businesses. The impact of these types of ownership is to focus attention on business requirements, alongside sporting activities (Hamil et al, 2004). These clubs, therefore, are in many ways fundamentally different to the local, community-based clubs they started out as. Hence, the purpose of this article is to explore a need for deliberation over, no matter the size, ownership, success, global reach, or status of a club, to what extent should the club be accountable to honouring their local community roots? This includes questioning what value should football clubs be providing to the local community, on whose hard work and resources their very existence was reliant?

This exploration is undertaken within the English game, which provides a representative context to understand a need for deliberation over the accountability owed to local communities. The further up the English football pyramid, the further removed from those roots the clubs seemingly become. While many of the biggest clubs pay lip service to providing benefits to the local communities in which they began (Slack & Shrives, 2008), questions remain as to how accountable these clubs are to honouring their historic foundations (Morrow, 1999).

The need for questioning the accountability owed by clubs to the local communities within which they were founded is not a new but rather an ongoing debate (Halabi, 2021, Morrow, 1999). The brief sketching of the history of English football (see below) demonstrates how, over time, there has been a marketisation (Sandel, 2013) of the game. That is, particularly clubs at the premier level, have increasingly focused on revenue generating activities at the expense of attention being paid to the accountability and value owed to the local communities within which they were founded.

The increasing focus on financial concerns has resulted, most recently, in a series of crises within the English game, including the collapse of Bury Football Club, which was established in 1885 (Maguire, 2022). These crises resulted in the UK Government commissioning a 'fan led review of football governance' (DDCMS, 2021). Given that this is stated as a fan led review, it could be expected that some priority would be given to the local communities within which clubs were founded as an acknowledgement of the role of, and thereby accountability owed to, the original fan base. After all, the collapse of Bury highlights the devastation that can result in these local communities from the loss of an important cultural centre (Maguire, 2022, Welsh, 2022).

The report produced by the fan led review is analysed to ascertain whether it examines, acknowledges, and seeks redress to the crowding out (Sandel, 2013) of the local communities from their clubs. It is found that the review focused on the financial sustainability of clubs, which, while needed, leaves unanswered the accountability owed to local communities. Hence, this article calls for more deliberation over how accountable clubs should be toward the local communities they emerged from. This includes the need to examine the role of the law in protecting corporate entities (Millon, 1993) and whether this creates a notion that clubs do not need to be accountable to the role that local communities have had in their very existence. Deliberation is also required on alternative approaches, as seen in other leagues and sports, and how this would assist in making clubs more accountable to their local communities. Hence, the article aligns with the call made by Morrow (2013, p. 297) for "fuller and different pictures to be provided of clubs' performance, in particular broadening the scope of accountability to users beyond that provided by an economic account."

The remainder of the article is structured as follows. The next section introduces concepts from Sandel (2013), which are of assistance in examining how issues within English football provided a catalyst for increasing marketisation. The following section utilises these concepts to examine the English game over time, demonstrating the increasing crowding out of local communities. The next section examines the fan led review, established to help steer

English football out of “bouncing from one crisis to another [...] to a brighter future” (DDCMS, 2021, p.8). This highlights serious issues with the report, including the narrow assumptions underpinning it and a prevalence of the financial side of the game informing its recommendations. The discussion section that follows concludes that, while the 2021 government intervention promised to reform English football, the more likely outcome is little change. More concerning is that the implementation of the recommendations made in the report may result in the further embedding of a lack of accountability to local communities.

### **Sandel’s Notion of Crowding Out:**

Sandel’s (2013) notion of crowding out is premised on shifts from market economies to market societies, which he labels as marketisation. The former, he notes, were used to structure economic activity to deliver goods and services. Whereas the latter highlights the spread of markets into different aspects of society, the result of which is that almost anything is for sale. It is argued below that this process has occurred throughout the history of English football as local, community-based clubs have grown into large business institutions.

Sandel contends that, in shifting from a market economy to a market society, attention increasingly becomes fixated on market value – i.e., the monetary value that sits at the heart of financial accounting, referred to as financial value from here on. Importantly, Sandel notes that when financial value becomes a dominant focus, there is less room for other types of value to be realised, which he labels crowding out. It is not unwarranted to expect that the value derived from football, as expressed in the SDGs, by the local communities, are increasingly marginalised in the pursuit of maximising financial value.

For many the process of crowding out in favour of financial value is unproblematic. However, the main thrust of Sandel’s argument is that there should be deliberation over how the shift to market societies has resulted in other types of value being crowded out. He provides an example of the potential issues in relation to sport. He notes that originally at baseball games people from all walks of life sit together in the same uncomfortable seating area, eat the same unhealthy snacks, and discuss the merits of their team’s performance. He argues that this provides an important arena for the development of empathy for the other, which underpins the functioning of our democracies. However, empathy for the other is increasingly being undermined through the maximising of revenue by stratifying seating via price points, with the top echelon being the establishment of corporate boxes. Hence, Sandel labels this process as ‘skyboxification’ and notes that the focus on revenue prices out large swaths of the original local communities from being able to attend, let alone rub shoulders with people from other walks of life.

In the next section, a summary of the history of skyboxification within English football is provided. It is important to note that even those that have massively benefited from this skyboxification are starting to question its merits. This is seen in the comments of the ex-Manchester United and England footballer, Paul Scholes, who notes that “It’s all about money and sponsorship in England these days rather than football, rather than entertainment” (Scholes, 2016).

### **A Brief History of Local Teams to Premier League Status:**

In questioning a need for deliberation over the accountability owed to the local communities within which football clubs were founded, history (as always) is important. Within the English game many of the topflight teams have local community-based origins. Slack & Shrivies (2008, p. 18) note, for example, that “Arsenal (1886) was formed by workers at The Royal Arsenal, Woolwich, Aston Villa (1874) from members of the Villa Cross Wesleyan Chapel, Everton (1878) from St Domingo Church Sunday School and Southampton (1885) from the young men’s association of St Mary’s Church.” The setting up of the clubs that constitute all levels of the English game required individuals and groups to pool resources, time, and effort in putting together the infrastructure needed for matches to occur. As such, the original assets of these clubs, on which their history (and for some, incredible sporting success) is built, were vested to them by their local communities. Many of these clubs, and all those within the EPL, are now privately owned. Hence, the current assets, in a legal sense, belong to the private owners of the club. However, the historic roots of the assets on which clubs are built gives rise to the question of the accountability owed to the local communities. As mentioned above, the legal perspective will always favour the business organisation (here football clubs) over the average citizen (Millon, 1993), resulting in no formal obligation for private owners to be accountable to the local communities or the clubs’ historical underpinnings.

This is not to say that the local community’s engagement with football clubs has always been exemplary. Many serious issues, which are often prevalent in society, have manifested themselves within football for much of its history. The list of issues that detract from realising the positive values from football, as outlined in the SDGs, are extensive, including hooliganism, gambling, racism, homophobia, and child abuse. However, alongside these have been other issues that have resulted from the club’s management. The most prominent of these issues was the poor state of many football stadia, with a long history of disasters resulting in the loss of life. Most notable among these is the crushing to death of ninety-six Liverpool fans in Hillsborough in 1989 (Cooper and Lapsley, 2021). Other stadia disasters

that resulted in the loss of life include Ibrox Stadium, Glasgow, in 1902 and 1971; Burnden Park, Bolton, in 1946; and Valley Parade, Bradford, in 1985.

These disasters signal that financial resources were needed to address issues associated with unfit-for-purpose stadia. Financial resources were also required to address the other issues that existed in football. This need for financial resources created fertile ground for the establishment of the EPL. Indeed, a large benefit of the formation of the EPL has been the building of many state-of-the-art stadia. However, most of the issues that existed prior to its formation have not been resolved. Rather these issues have been especially visible since, and exacerbated by, the formation of the EPL. Of prominence here is that the increased marketisation, and thereby skyboxification, that came with the EPL has resulted in the crowding out of members of the local community.

An illustrative example is the significant rise in ticket prices that occurred following the formation of the EPL (Tobar & Ramshaw, 2022). Such price hikes secured more financial value flowing into the clubs, which could have been used to address many of the long-standing issues within the sport. However, a significant consequence of the rising ticket prices was a loss of affordability for long-term, community-based, fans. Many such fans were priced-out of attending games, with many not returning for various reasons, including not having the necessary financial resources, or having become disenchanted with a sport (and a club) they were previously passionate about. This has been exacerbated by clubs within the EPL focusing on football tourism as a means of maximising the financial value flowing into the organisation (Tobar & Ramshaw, 2022). Hence, as part of the deliberation over the accountability owed to local communities, discussion is needed on whether having state-of-the-art stadia is a worthwhile outcome if the community-based fan is unable to attend games there. Further, are we collectively comfortable with football becoming the preserve of the minority, including football tourists, who possess the necessary financial resources to access it? In relation to these questions, the UK government's fan led review provided an ideal arena for such a debate to occur.

There are many other such examples that demonstrate the skyboxification of the English game, all of which focus on financial value and result in the crowding out of the local community. These include players earning in the region of £500k per week; proportionately large fees demanded by players' agents; lucrative financial deals for the rights to broadcast games; and the sponsorship of club assets (Slack & Shrives, 2008, Tobar & Ramshaw, 2022). All these examples bear the hallmark of marketisation, and epitomise the monies generated in, and for, today's clubs. Resulting from this maximisation of financial value is that the clubs within the EPL, and clubs below that level which have potential to reach it, are

now viable business targets for rich investors who do not have the connection to the club's local community.

Cooper and Johnston's (2012) analysis of the Glazer family's takeover of Manchester United, in 2005, provides a prime example of this. They demonstrate how the USA-based Glazer family leveraged a debt of approximately £800 million to purchase the club. This takeover succeeded despite resistance from many long-standing fans, including concerns over the club (not the Glazers) being lumbered with the debt utilised to pay for the ownership. Seventeen years later, Manchester United still owes a sizeable proportion of the original debt, which requires significant interest payments every year. Cooper and Johnston's (2012) analysis exemplifies an ownership takeover designed with financial value in mind. With little connection to the UK, and specifically those that formed the club (workers from the Lancashire and Yorkshire Railway), it is unlikely that the Glazer family would act with the local community in mind.

While the financial returns that can be made from owning these clubs is an obvious incentive, there are many other potential reasons for making such an investment. For example, within the English game 'sports washing', the act of trying to gain legitimacy through ownership of a sports team, is associated with those with links to questionable activities in other aspects of their lives (Fruh et al, 2022). In this vein Slack and Shrivess (2008) document how community related activities, and the reporting thereof, increase as football clubs receive adverse coverage in the media. In many respects, these activities seem to be relatively successful amongst fans while their team is gaining on-field success, often due to the financial value delivered by the owners to the club (Fruh et al, 2022). As such, it is not being questioned here whether football clubs do contribute in some positive ways to their local communities. Rather what is being highlighted as in need of deliberation is the extent to which this occurs, and whether the skyboxification within the English game is largely resulting in the crowding out of local communities. That is, deliberation is needed over whether and how local communities can access the value that football promises, the very reason that clubs were started in the first place. This deliberation needs to recognise the issues detracting from football, that pre-empted the formation of the EPL, that still exist to this day. It is these issues that gave rise to the UK government's fan led review, which the next section turns to analysing.

### **The UK Government's Fan Led Review of Football Governance:**

The UK government's 'fan led review of football governance' (DDCMS, 2021) was rooted in "three points of crisis in our national game" (DDCMS, 2021, p.12). These were: (1) the



collapse of (1885-founded) Bury football club, during the 2018-19 season, (2) Covid-19, from 2020, and the fragilities that it revealed in football finances and its governance, and (3) the threat to England's football pyramid in 2021, from the failed attempt to establish a European Super League (ESL), involving six English clubs. Hence, from the outset, the focus of this review was on issues embedded in financial value rather than wider deliberation over what and for whom football is for, including whether and what accountability is owed to the local communities that clubs originate within.

The financial focus of the three points of crisis is consistent with the UK government's approach to issues within football over time. Successive UK governments, while not entirely dismissing the importance of football in English society, have largely engaged with the sport at arms-length. The standard governmental approach has been an acknowledgement of the issues, but to avoid taking direct responsibility. This is achieved through stating that the football authorities were responsible for sorting out any issues, particularly through improving their governance. However, in 2021, the visibility created by the three points of crisis tipped the balance towards the UK government needing to act, particularly as they occurred at a generally difficult time. Many issues had occurred in the wider context, increasing pressure on the UK government, including dissatisfaction with the knock-on effects from Brexit, high-profile political scandals, and claims of mismanagement during the Covid-19 pandemic. Also, football has significance to the local and national economies in the UK (Slack & Shrives, 2008). During the 2019-20 season, for instance, the UK government received £2.2 billion in taxes from the English football pyramid. In the same season "over 12,000 FTE jobs (were) directly supported by the Premier League and a further 52,000 jobs indirectly supported further down the supply chain" (DDCMS, 2021, p.25). Taken together, the government's choice to intervene would appear to have at least as much grounding in economic and political reasons as social or cultural. This is not to say that a focus on the founding local communities did not influence the need for the fan led review. A former Secretary of State for Digital, Culture, Media and Sport (DCMS) stated in Parliament on 19 April 2021, that:

"Sadly these clubs have made it clear that I have no choice. They have decided to put money before fans. So today I have been left with no choice but to formally trigger the launch of our fan-led review of football" (cited in DDCMS, 2021, p.13).

The review began in May 2021, with evidence gathered over a couple of months. This included interviews and discussions with many different stakeholders within the English

football pyramid, including the Football Supporters' Association and individual supporters representing over 130 clubs. In July 2021, an online survey of fans was undertaken, with 20,000 responses. Hence, representation from the founding local communities did feed into the process that resulted in the report that was produced.

However, as outlined below, the financial affairs of English football were prioritised ahead of other interests, including debate over the accountability owed to the local communities who established the clubs in the first place. Specifically, the marketisation and skyboxification that (arguably) created, or at least amplified, some of the biggest issues within premier level English football still underpins much of what shapes the government's fan led review of football's governance.

The published report begins with a call to establish future 'sustainability' in English football. Examined more closely, the notion of sustainability, as used within the report, is incredibly narrow, and focuses predominantly on financial value. An example is found in the executive summary, where the review stresses the importance of "ensuring long-term financial stability – clearly the single most important factor in the context of the challenges facing English football" (DDCMS, 2021, p.15). In contrast is the argument, as presented above, that the sustainability of English football requires local communities to have better access to the values the sport has to offer, as outlined in the SDGs. This acknowledges the need for the necessary financial resources to be put in place, but not becoming the main or sole focus. In short, financial value needs to be mobilised as a 'means' to maximise stakeholders (especially local communities) accessing the values that football has to offer, rather than an 'ends' in itself (McMann and Nanni, 1995). Merely aiming to achieve more financial growth amongst clubs, and across the sport in general, will more likely extenuate recent issues, rather than alleviating them. Hence, implementing the type of sustainability that the report suggests, at best, would result in a case of kicking the can down the road.

One very prominent and underlying aspect to the review concerns English football needing to reform its governance. It is worth noting here (again) that governance reform is a demand that the UK government has made to English football over many decades, though with little change resulting in practice. The governments focus, at least in part, arises from many issues in the past that highlight poor governance within the English game. Prime amongst these was the collapse of the ITV digital television deal in 2002 (Hamil et al, 2004). The monies promised by this deal resulted in a rash of spending by the clubs involved, stretching their budgets to, or beyond, breaking point when the deal fell through.

The question remains as to what type of accountability will this governance be aimed towards. The report states that club owners must recognise "the stewardship duty owed to a

community asset such as a football club (i.e., that an owner/director should be required to operate to ensure the club should exist long after they have departed)” (DDCMS, 2021, p.17). Hence, the report seemingly aligns with the call being made here for more deliberation over the accountability owed to local communities. However, the reality of the recommendations made in the report, in relation to governance, is that they are unlikely to create any substantive changes in this respect. Rather the recommendations focus on conventional and narrowly scoped ideas that, when implemented, are more likely to further strengthen the power of club owners instead of addressing long-standing issues or making clubs more accountable to their local communities.

An example that illustrates this is the significant involvement of the Financial Conduct Authority (FCA) within the review process. The FCA has a remit, in line with Sandel’s (2013) notion of marketisation, of making “markets work well for individuals, for businesses and for the economy as a whole” (FCA, 2022). Another example is provided by the recommendation to increase transparency within football clubs’ accounts. However, it has long-been established that more transparency does not necessarily lead to more accountability (Roberts, 2009). Rather, such calls for, and the implementation of, increased transparency usually results in more opaqueness, hence again favouring the interests of the owners rather than bringing appropriate accountability towards local communities (ibid.).

The primary recommendation of the fan led review is the formation of a new ‘Independent Regulator for English Football’ (IREF), by Act of Parliament. This is termed as “specialist business regulation adapted to the football industry” (DDCMS, 2021, p. 9). This, again, appears embedded in the principal objective to secure financial sustainability across the sport. It is proposed that IREF operate a new licensing system for professional men’s football in England, the conditions for which “should focus upon measures to ensure financial sustainability via financial regulation ([...] based upon prudential regulation in other industries)” (ibid.). Should such an Act of Parliament be passed, it remains to be seen how the IREF body will evolve in practice. There is potential for an independent regulator to have a positive impact on the current situation. Conversely, the primary intended scope for IREF is stewardship of business and financial value within English football. This is a weaker form of regulation than is required to protect multiple interests, due to its predominant focus on club owners and other financially motivated stakeholders. In this sense, the proposed regulator “should not be responsible for matters related to commercial decisions of clubs [...] only concerned with activity by clubs that presents a risk to sustainability of a club or the game” (DDCMS, 2021, p. 44). The concern here is that such a narrow focus will not sufficiently connect to a need for accountability to that local communities that have underpinned football for most of its history.

An example of where the focus on financial value has resulted in increasing skyboxification is in relation to clubs having sold the naming rights to their stadium. Without the historical support from local communities, such stadia would not exist. As such, part of the deliberation regarding accountability owed to these local communities should be whether a stadium's name is for club owners to sell in the first place. Another example, and directly related to the UK government's fan led review, it is proposed that a club's licence fee (with IREF) be calculated on a sliding scale of TV broadcast revenue. Taken together, these examples exemplify how premier level English football, and the recent proposed reforms, remain strongly rooted in financial value.

The fan led review also had potential to connect with the deliberation over the accountability owed to local communities in relation to ensuring equality, diversity and inclusion (EDI) across the sport. Over the history of English football, local communities have evolved to reflect the diverse society that the country has become. It is, therefore, not surprising that within the report EDI has strong representation, including the whole of chapter 6. This part of the review draws heavily from a report by consultants McKinsey and Company (Dixon-Fyle et al., 2020), which highlights growing evidence of a 'business case' for organisations that adopt clear policies for EDI. McKinsey's report suggests that an organisation adopting strong EDI policies will gain a financial advantage over their competitors. The question here is whether it is appropriate that EDI should be the means for an end that is essentially positive (and growing) financial performance? Or, rather, should EDI simply be the 'right' or appropriate thing to do, in any organisation? Why is a 'business case' even required, especially given that addressing EDI concerns is a step in the right direction of becoming more accountable to local communities through being more representative of how they are constituted? The fan led review cites that "Aside from a clear moral case, improving diversity is also a key aspect of driving better business decisions by football clubs" (DDCMS, 2021, p. 84 – emphasis added). What is questioned here is why there should even be an 'aside' to the moral case? Why is the moral case not given top priority, regardless of the impact that it might have on financial performance? Yet again, the fan led review would appear overly consumed by financial value in its approach towards problematic aspects of English football. Hence, rather than acknowledging the requirement for being more accountable to local communities underpinning any proposed solutions to the issues that plague English football, the fan led review remains rooted in, and dominated by, financial value.

## **Discussion and conclusion:**

When the UK government announced its intention to undertake a fan led review of football, the general response, fans included, was positive (Maguire, 2022). However, the analysis here raises questions about the potential of its recommendations to instil broad improvements to the game, particularly at the premier level, and especially in relation to bringing more accountability to the local communities that founded the clubs. Much of the review process and its recommendations is rooted in the same financial value that underpin the 'sustainability crises' within the game. The notion of 'sustainability' adopted prioritises financial growth amongst clubs and within the sport more generally. While not dismissing the importance of financial sustainability, the 'sustainability' required in English football constitutes more than just financial growth. It is argued that for English football to be placed on a sustainable footing requires any actions taken are rooted in the much-needed deliberation over what accountability is owed to these local communities. At the very least, to address the historical issues within English football requires a focus beyond financial value alone.

In this regard, English football might consider becoming accountable for the many undesirable impacts it creates, or at least contributes towards, which a predominant focus on clubs' financial sustainability makes all-but-invisible. For instance, local politicians have been calling for EPL clubs to contribute more towards the cost of policing football matches (BBC News, 2017). During the 2016-17 season, for example, London's Metropolitan police force recovered only 5.1% of their £7.1 million outlay for policing the games hosted by the four (at the time) EPL clubs in the capital city. Further examples include cases of EPL clubs breaking minimum wage law (BEIS, 2021), releasing Under-16 academy players without offering them sufficient post-academy support (Conn, 2017) and highly profitable clubs applying for staff furlough during Covid-19 (Menezes, 2020).

The list of historical issues within English football, particularly at the premier level, is extensive. What all these issues have in common is that they are either directly traceable to, or have gone unchecked because of, the prevalence of financial value within the sport. This signals that marketisation is widespread within the English game. In line with the arguments of Sandel (2013), the dominant focus being on financial value has crowded out the potential for deliberation over whether and what accountability is owed to the local communities that are at the heart of these clubs very existence. Worse still is that, as is exemplified in calls for more contribution towards the cost of policing, many of the associated costs and impacts get passed on to these same local communities. In a sense, the state-of-the-art stadia, associated with the skyboxification of the game, brimming with executive boxes and catering for middle-class diners, have possibly come at the cost of these local communities.

In calling for more deliberation over whether and what accountability is owed to local communities, it should be noted that this does not equate to diminishing the importance of financial value in English football. Resources are needed to put the appropriate infrastructure, and other such things, in place that are required for matches to occur. These can range from stadia, dignified employment of support staff, through to the cost of policing match day events. Some of this infrastructure may result in having a positive impact on the local communities. Clearly dignified employment of support staff can make a significant impact on the wellbeing of the local community. However, most clubs within the English game, with their focus on financial value, pay minimum (or less, see BEIS, 2021) rather than a living wage, with all the negative consequences this entails (Burns and Jollands, 2020, Prowse and Dobbins, 2021). The point of contention here is that primary measures of football's contribution to society convey how the financial value they generate feeds into national economic performance. A question to ask is whether it is more appropriate to measure the success of football's contribution to society through how it acts and is accountable to their local communities. The key issue at stake would appear to be how to keep financial value being utilised to achieve this, rather than it being an end in itself (McMann and Nanni, 1995). The analysis presented above demonstrates that the marketisation of football has been accompanied by financial value being transformed into an end, with the resulting crowding out of local communities (Sandel, 2013), thereby limiting the potential contribution of the sport to society at large.

Collectively, the analysis above raises the question of whether the UK government's fan led review of football is undertaken from an appropriate basis. Specifically, is it undertaken from an assumption of football being developed by, and for, the local communities involved? Or, is it still rooted in financial and legal systems that are biased towards protecting corporations and the capital involved? The fan-led review held much promise for the government's intervention in football's 'crisis'. The analysis raises conjecture over whether an appropriate intervention might or might not occur. Even if the full recommendations of this report are put in place, it is questionable whether any meaningful change will result. Such recommendations remain rooted in the narrow understandings of financial value focused accountability. Thus, the recommended solutions rely on mechanisms to alleviate football's crisis that are either the main cause of or large contributor to such problems in the first place.

In closing this exploration of what and for whom football is for, with a particular emphasis on a need for deliberation over the accountability owed to the local communities, it is important to note that there are different contexts that exist for English football to draw from. For example, while not perfect, the German Bundesliga has a "50+1" rule, which secures against an individual or group holding dominant control of a club. Moreover, ticket prices are

generally lower than those in the EPL and includes the free use of local transport to and from club stadiums. Season tickets are limited in number, thereby retaining more seats for the 'occasional supporter' who cannot afford to buy a season ticket, with significant caps also on the price of match tickets for visiting fans. There are also exemplary illustrations in other sports, where clubs have tempered the impact of marketisation, which may be useful in the deliberation being called for here.

## References

- BBC News (2017). Premier League rejects London mayor demands to pay more for policing, see: <https://www.bbc.co.uk/news/uk-england-london-40891468>, online, accessed 04.03.22.
- BEIS (2021). Employers 'named and shamed' for paying less than minimum wage, the Department for Business, Energy and Industrial Strategy, see: <https://www.gov.uk/government/news/employers-named-and-shamed-for-paying-less-than-minimum-wage>, on-line, accessed 04.03.22.
- Burns, J. and Jollands, S. (2020). Acting in the public interest: accounting for the vulnerable, *Accounting and Business Research*, Vol. 50 No. 5, pp. 507-34. DOI: 10.1080/00014788.2020.1770940
- Cooper, C. and Johnston, J. (2012). Vulgate accountability: insights from the field of football, *Accounting, Auditing and Accountability Journal*, Vol. 25 No.4, pp. 602-34. doi:10.1108/09513571211225060
- Cooper, C. and Lapsley, I. (2021), "Hillsborough: The fight for accountability", *Critical Perspectives on Accounting*, Vol. 79, pp. 102077. <https://doi.org/10.1016/j.cpa.2019.02.004>
- Conn, D. (2017). 'Football's biggest issue: the struggle facing boys rejected by academies', The Guardian, see: <https://www.theguardian.com/football/2017/oct/06/football-biggest-issue-boys-rejected-academies>, on-line, accessed 04.03.22.
- DDCMS (2021). Fan Led Review of Football Governance: securing the game's future, Department for Digital, Media and Sport, UK Government, published on 24.11.21, see: <https://www.gov.uk/government/publications/fan-led-review-of-football-governance-securing-the-games>, online, accessed 11.01.22.
- Dixon-Fyle, S., Dolan, K., Hunt, V. and Prince, S. (2020). Diversity wins: how inclusion matters, McKinsey and Company, see: <https://www.mckinsey.com/featured-insights/diversity-and-inclusion/diversity-wins-how-inclusion-matters>, online, accessed 04.03.22.
- Dowden, O. (2021). Oral Statement to Parliament on the European Super League, Culture Secretary, Department for Digital, Culture, Media and Sport, delivered on 19.04.21, see: <https://www.gov.uk/government/speeches/statement-by-oliver-dowden-on-the-european-super-league>, online, accessed 11.01.22.
- FCA (2022). About the FCA, Financial Conduct Authority, see: <https://www.fca.org.uk/about/the-fc>, on-line, accessed 04.03.22.



- Fruh, K., Archer, A. and Wojtowicz, J. (2022), "Sportswashing: Complicity and Corruption", *Sport, Ethics and Philosophy*, pp. 1-18. DOI: 10.1080/17511321.2022.2107697
- Halabi, A. K. (2021), "The annual general meeting for Australian football clubs: An accountability and entertainment event", *Accounting History*, Vol. 26 No. 1, pp. 123-145. DOI: 10.1177/1032373220953509
- Hamil, S., Holt, M., Michie, J., Oughton, C. and Shailer, L. (2004), "The corporate governance of professional football clubs", *Corporate Governance: The international journal of business in society*, Vol. 4 No. 2, pp. 44-51. DOI: 10.1108/14720700410534967
- Maguire, K. (2022), "Fan-Led Review of Football Governance: A Kick in the Right Direction or a Maoist Collective Power Grab?", *The Political Quarterly*, Vol. 93 No. 1, pp. 154-159. <https://doi.org/10.1111/1467-923X.13098>
- McMann, P. J. and Nanni Jr, A. J. (1995). Means versus ends: a review of the literature on Japanese management accounting, *Management Accounting Research*, Vol. 6 No. 4, pp. 313-46. <http://dx.doi.org/10.1006/mare.1995.1024>
- Menezes, J de. (2020). Tottenham U-turn on decision to furlough non-playing staff during coronavirus crisis, Independent, see: <https://www.independent.co.uk/sport/football/premier-league/tottenham-staff-furlough-coronavirus-premier-league-latest-a9462466.html>, on-line, accessed 04.03.22.
- Millon, D. (1993). Communitarians, contractarians, and the crisis in corporate law, *Washington and Lee Law Review*, Vol. 50 No. 4, pp. 1373-94.
- Morrow, S. (1999), "Accountability within the Football Industry", in Morrow, S. (Ed.), *The New Business of Football: Accountability and Finance in Football*. Palgrave Macmillan UK, London, pp. 157-197. DOI: 10.1057/9780230371743\_6
- Morrow, S. (2013). Football club financial reporting: time for a new model, *Sport, Business Management: an International Journal*, Vol. 3 No 4, pp. 297-311. DOI:10.1108/SBM-06-2013-0014
- Prowse, P. and Dobbins, T. (2021), "The real living wage and 'the good employer' in UK football clubs", in Dobbins, T. and Prowse, P. (Eds.), *The Living Wage*. Routledge, London. <https://doi.org/10.4324/9781003054078>
- Roberts, J. (2009). No-one is perfect: the limits of transparency and an ethic for 'intelligent accounting', *Accounting, Organisations and Society*, Vol. 34 No 8, pp. 957-70.
- Sandel, M. J. (2013). *What money can't buy: the moral limits of markets*, London: Penguin.
- Scholes, P. (2016), Paul Scholes: why I prefer non-league football to the Premier League now, *The Guardian*, published on 05.09.16, see: <https://www.theguardian.com/football/2016/sep/05/paul-scholes-non-league-football-premier-league>, online, accessed 11.01.22.

Slack, R. and Shrivess, P. (2008), "Social disclosure and legitimacy in Premier League football clubs: the first ten years", *Journal of Applied Accounting Research*, Vol. 9 No. 1, pp. 17-28. DOI: 10.1108/09675420810886105

SDG Fund (2018). The contribution of sports to the achievement of the sustainable development goals: a toolkit for action, see:  
[https://www.sdgfund.org/sites/default/files/report-sdg\\_fund\\_sports\\_and\\_sdgs\\_web\\_0.pdf](https://www.sdgfund.org/sites/default/files/report-sdg_fund_sports_and_sdgs_web_0.pdf), online, accessed 03.03.22.

Tobar, F. and Ramshaw, G. (2022), "'Welcome to the EPL': analysing the development of football tourism in the English Premier League", *Soccer & Society*, Vol. 23 No. 4-5, pp. 432-450. DOI: 10.1080/14660970.2022.2059871

Welsh, J. (2022), "The European Super League debacle: why regulation of corporate football is essential", *Soccer & Society*, pp. 1-18. DOI: 10.1080/14660970.2022.2054805