Symbolic or substantial sustainability? A qualitative exploration of professional football clubs[1]

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Abstract

Frame of the research: *Over the last three years, the Corporate Sustainability Reporting Directive (CSR-D) has stimulated organizations to embed sustainability. This cultural shift positions leadership and decision-making as key drivers for systemic sustainability transformation. Within this context, the European football industry has been significantly influenced by UEFA's updated licensing regulations, which now mandate clubs to develop and implement social and environmental sustainability strategies.*

Purpose of the paper: *The paper explores how European football clubs have interpreted and operationalized sustainability in response to UEFA's regulatory framework, distinguishing symbolic, operational, and transformational projects, and assessing their alignment with Sustainable Corporate Governance principles.*

Methodology*: Grounded in the Strategic Action Field framework (Fligstein and McAdam, 2011), the study analyzes 68 sustainability projects presented as "best practices" by European professional clubs during the most recent sporting season. The qualitative project analysis was complemented by consultation with three sustainability experts in the football sector and by quantitative evidence on clubs' governance structures and sustainability roles.*

Results*: The findings identify three clusters of clubs: (1) incumbents (45%) adopting predominantly symbolic, short-term and socially oriented initiatives rooted in traditional CSR logics; (2) transitional clubs implementing operational projects (20%) that address specific environmental or social issues but only partially embed sustainability in governance; and (3) challengers (35%) pursuing substantial, long-term and governance-centered transformations. Across the sample, projects demonstrate strong local community engagement but reveal limited awareness of sustainability as a holistic governance paradigm.*

Practical implications: *The results highlight the pivotal role of institutional actors such as UEFA in triggering change, but also stress that regulatory pressure alone is insufficient. Capacity building, board-level engagement, formalized sustainability roles, and structured communication strategies are necessary to shift clubs from project-based and symbolic compliance toward system-based, long-term integration of sustainability within governance structures.*

Limitations*: The study is based on self-reported projects presented by clubs as best practices, which may reflect reputational or communicative biases and limit the possibility of independently verifying implementation depth and long-term impact.*

The analysis focuses on a single sporting season, thus capturing a cross-sectional snapshot rather than longitudinal dynamics of sustainability maturity.

Originality of the paper: *By introducing SCG as a normative-theoretical foundation and applying a governance-oriented, purpose-driven lens to sport organizations, the paper contributes a novel understanding of how exogenous regulatory pressures can foster-or constrain-transformational sustainability transitions.*

Keywords: *sustainable corporate governance (SCG); strategic action field; football; symbolic sustainability.*

1. Introduction

The A sustainability wave triggered by the Corporate Sustainability Reporting Directive (CSR-D) has impacted Europe for the last three years, steering businesses towards integrating sustainability into their decision-making processes and core operations (Mahmood *et al.*, 2025; Oskardottir *et al.*, 2025).

The introduction of a focus on the Governance dimension represents a strong cultural shift for the transition toward sustainability since it puts the spotlight on the central responsibility covered by organizational leadership and decision-making roles (Baumüller and Grbenic, 2021). However, integrating sustainability into corporate governance is time-consuming and often triggers conflicts between sustainable goals and traditional strategic priorities (Aguilera *et al.*, 2021). Such a shift includes the need to re-set the purpose of a business according to sustainability principles (Brosch, 2023).

As a €38 billion industry (Deloitte, 2025), the European football sector has indeed worked to make clubs suitable to pursue sustainability in their business. Indeed, the UEFA has updated the licensing system with sustainability issues by which it sets the minimum requirements clubs must meet to be eligible to participate in UEFA competitions. The regulation requires the presence of an appointed social and environmental sustainability officer (art. 44) and the establishment and implementation of a social and environmental sustainability strategy (art. 27).

Such regulation has speeded up the transition of clubs toward sustainability with organizational changes and through strategic actions. In this sense, supra-national bodies like UEFA or EFC (European Football Clubs) establish the framework where clubs interact, compete, and cooperate to achieve a sector-wide transition (Tarrow, 2001). Recent literature in sport sustainability management has increasingly examined environmental and governance issues in professional football. A first stream focuses on the adoption of environmental operational and governance practices, highlighting how clubs tend to prioritize short-term, efficiency-oriented operational measures over systemic governance reforms (Daddi *et al.*, 2022; Daddi *et al.*, 2024). A second stream adopts an institutional perspective, demonstrating the role of coercive, normative, and market pressures in shaping environmental practices within football organizations

(Daddi *et al.*, 2021; Todaro *et al.*, 2022). A third line of research investigates the role of stakeholders-such as fans, players, and staff-in leveraging sustainability strategies and influencing clubs' environmental commitment (Daddi *et al.*, 2024). More broadly, emerging sport ecology research highlights growing tensions between declared environmental values and actual organizational practices in the sport sector (McCullough, 2023; Murfee and Brison, 2025).

While these contributions have significantly advanced understanding of environmental practices in football, limited attention has been paid to how supranational regulatory interventions reshape clubs' governance structures and influence the transition from symbolic to transformational sustainability approaches.

The risk deriving from the media capacity of the football sector and the speed in trying to immediately adapt to UEFA's requests is that clubs may act with more symbolic than substantial actions towards sustainability (Skowronski *et al.*, 2020). In this context, the paper explores how the implementation of clubs' sustainability strategies has passed through symbolic, operational or transformational projects.

Interpreting the needs of sustainability literature, through the analysis of 68 sustainability projects, the research aims to interpret how clubs have ridden the sustainability wave triggered by the exogenous shift imposed by UEFA. The analysis identifies the strategies for positioning clubs in the field of sustainable governance by connecting project logics to existing governance structures. The aim is to explain how the transition to the SCG occurs and how it can be accelerated. In particular, this study answers the research question: How have European professional football clubs interpreted and operationalized sustainability in response to UEFA's regulatory requirements?

The theoretical lens used to give an interpretation of observed dynamics is the Strategic Action Field framework (Fligstein and McAdam, 2011) since it supports the empirical analysis of transitions through strategic actions.

2. Literature review

The Corporate Sustainability Reporting Directive (CSR-D) publication has stimulated all the European businesses to speed up a transition to sustainability, but most of all has pushed institutional bodies to activate the organizations under their influence (Mahmood *et al.*, 2025; Oskardottir *et al.*, 2025). Organizations, at different levels, have acted through an agile, adaptive or transformative approach according to their level of sustainability maturity and preparedness (De Bernardi and Annesi, 2025; Kosi and Relard, 2024). Such approaches reflect a symbolic or substantive contribution given to sustainability by the organizations that act with fast actions able to make them survive in a fast-changing environment (Cucari *et al.*, 2022).

A growing body of sport sustainability management literature has explored the intersection of environmental and governance issues. Previous studies have highlighted that football clubs often prioritize short-term, efficiency-oriented operational measures - such as energy saving and waste reduction - over systemic governance reforms, leading to fragmented organizational structures (Daddi *et al.*, 2022; 2024). This trend is largely driven by a combination of coercive, normative, and market pressures that shape how environmental practices are adopted (Todaro *et al.*, 2022). Furthermore, the role of stakeholders, including fans and players, has emerged as a key lever for sustainability, especially in grassroots contexts where environmental sensitivity directly influences the adoption of green practices (Daddi *et al.*, 2024). While these contributions clarify the drivers of sustainability, they also reveal a growing contradiction between declared values and actual practices (McCullough, 2023), leaving a gap in understanding how supranational regulations formally reshape internal corporate governance. Drawing on institutional sociology, field theory, and social movement theory, the Strategic Action Field (SAF) framework analyzes the dynamics that emerge among actors after a sector-wide change (Fligstein and McAdam, 2011). Within this lens, the transition toward sustainability is driven by incumbents - predominant subjects with the power to stimulate field-level shifts - and challengers, who lack the authority to contest these rules directly. Consequently, these actors implement intentional strategic actions, such as forming partnerships or competing, to navigate the evolving environment (Kungl and Hess, 2021). By focusing on these intentional responses, SAF provides a robust basis for interpreting how organizations translate external pressures into internal governance reforms. The analysis of empirical data is the key point of SAF since it has the scope of contributing to practice by suggesting how internal governance should act to achieve a specific objective in a mutant context/arena.

In relation to field rules, Strategic Action Field (SAF) theory emphasizes the function of internal governance units as the primary enforcers of such rules. This perspective highlights that rules do not operate as neutral arbiters of interactions among field actors; rather, they constitute part of the very stakes within actors' strategic efforts to reshape the field and their own positions within it. Research on Sociotechnical Transitions (ST) identifies two additional dimensions of rule dynamics. First, the challenge of maintaining stable field rules; second, the emergence of novel stability mechanisms independent of external regulations or internal authority.

In line with these premises, the presented research uses the SAF to analyze the arena of the football sector after a policy maker (i.e. UEFA, European Commission, …) stimulated change in clubs which have acted as incumbents or as challengers (Geeraert and Drieskens, 2015). Indeed, UEFA has added to the institutional complexity of the football field by embedding sector-specific requirements that influence the competitive capacity of actors who have historically evaluated their performance in terms other than sustainability and governance (Sætre, 2023; Battilana *et al.*, 2017).

In the football sector, UEFA, as a governing body with regulatory, governance, coordinative, and representative functions has indeed updated the licensing system for professional football clubs to make them oriented toward a more sustainable business model.

Clubs could have reacted, creating partnerships among themselves or designing their own strategy to compete with the other clubs in order to survive the change or to emerge as best players.

In line with the described theoretical and empirical context, the following text drafts an overview of how the CG of football clubs has interpreted the transition toward a more sustainable business model. In summary, this study contributes to the literature by proposing an integrated interpretative framework that bridges Strategic Action Field (SAF) dynamics with Sustainable Corporate Governance (SCG) principles. This framework moves beyond a descriptive account to offer a typology of sustainability projects - categorized as symbolic, operational, or strategic - which serves to decode how external pressures are internalized. Within this lens, clubs are conceptualized as incumbents, challengers, or transitional actors, each adopting different strategic postures to navigate the field's evolution. By linking these specific actor roles to the project typology, the research establishes a theoretical pathway from supranational regulatory shocks to observable organizational responses. This approach clarifies how the transition to SCG occurs, identifying whether club actions represent a defensive posture, a tactical adaptation, or a genuine evolution toward a higher level of sustainability maturity.

3. Method

The presented research is founded on four main kinds of data: (1) the analysis of sustainability projects implemented by clubs, (2) the architecture of each clubs' sustainability office, (3) the profile of the clubs' social and environmental sustainability clubs' officers, and (4) a focus group with those responsible for the implementation for sustainability policies in the European football federations and clubs.

The first level of data was collected through the analysis of the projects submitted by clubs to a European award initiative dedicated to sustainability in football. In particular, through a deductive approach (Pandey, 2019), 68 sustainability projects submitted by clubs from 21 different European countries were qualitatively analyzed and coded according to the provided information. The award initiative represented a perfect opportunity to observe initiatives that clubs considered as deserving of an award and therefore, probably, representative of the highest expression of a sustainability initiative within the club. Moreover, in the context of Strategic Action Field, the competition provided a unique opportunity to examine a comparable setting where power and resources are balanced among participants (Bartley, 2020). In line with the scope of the research, a coding grid was developed to profile each project according to the generated sustainability impact, the length of the project, the communication strategy adopted (if any), the involved stakeholders, the project scale, and the strategic integration of the project into the clubs' strategy (Wicks, 2017) (Tab.1). A final comment has been added to describe the symbolic, operational or strategic nature of the projects. The coding scheme was initially deductive, based on prior literature on symbolic, operational,

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and strategic sustainability interventions, and refined inductively during preliminary project review. Two researchers independently coded each project and then compared results (Zahle, 2025). Discrepancies were discussed and resolved to reach full agreement. Projects were classified as symbolic if they primarily signaled commitment without altering core operations; operational if they targeted specific environmental or social processes; and strategic if they were integrated into the club's broader governance and long-term sustainability objectives.

Tab. 1: Coding grid

Analysed dimensions	Analytical meaning	Theoretical connection
Project objective	Scope of the project	-
Sustainability impact	Each of the projects may have been designed to produce an impact on one of the three dimensions of sustainability (i.e. environment, society, governance), on two dimensions (hybrid sust. design approach) or on all three dimensions (holistic sust. design approach).	Battilana *et al.* (2017); Pache & Santos (2013); Doherty *et al.* (2014).
Length	Single events, multi-year program, internal policy as proxy for implementing structural changes.	Schulenkorf *et al.* (2011); Chalip (2006).
Communication strategy	Effort made in communicating the generated impact on media and/or institutional documents.	Walker & Parent (2010); Babiak & Trendafilova (2011); Rinaldi *et al.* (2022).
Stakeholder	Internal, institution, academic, local community, etc. …	Parent & Deephouse (2007); Freeman (1984); Fligstein & McAdam (2012).
Strategic integration	Standalone project or integrated into the strategy/mission.	Babiak & Trendafilova (2011); Misener & Doherty (2014).
General comment	Symbolic, operational or strategic nature of the projects.	-
ID. Project	Three-letter code: First letter (E-S-G) represents the sustainability impact generated. Second letter indicates the nature of the project (Symbolic, Operational, or Strategic) Third refers to the geographical location within Europe of the club (North-Center-South). A progressive number has been added to make the code univocal.	-

Source: Authors' elaboration

The second level of data focuses on the architecture of each club's sustainability office, which was evaluated based on its alignment with the requirements set forth by the UEFA Licensing and Financial Sustainability Regulations. Data for this level were collected through a systematic analysis of the clubs' institutional documents, including annual reports, organizational charts, and official sustainability disclosures. This analysis aimed to determine the degree of "Organizational Governance" by assessing the formal positioning of the sustainability function.

Specifically, the architecture was categorized as "High" when the documents evidenced a competent, dedicated officer supported by a robust and integrated organizational structure, or "Low" when the setup appeared to be a minimal, reactive, or purely formal response to regulatory pressure. This structural assessment provides the first critical component (Data Source 1) for the governance classification matrix: it establishes whether the club possesses the organizational capacity to sustain strategic initiatives or if its framework is limited to basic compliance. By cross-referencing this architectural "readiness" with the nature of the implemented projects, the research identifies instances of strategic alignment, symbolic commitment, or operational integration, where the club targets specific environmental or social processes without yet reaching a full strategic governance register.

The third and fourth levels of data are designed as a feedback loop to contextualize the initial findings within the broader industry landscape. The third level of data was collected during the annual clubs' conference in which the researchers had been invited as observers (Kovaleski, 2017). The panel dedicated to sustainability featured a presentation by a sustainability expert, who outlined the main challenges in the field. During the session, the 89 participating clubs were invited to respond to 4 closed questions through an explorative live digital poll regarding the role and the profile of the sustainability officer. The conference, which occurred in October 2024, was particularly significant because it was the first event after the publication of the UEFA Licensing and Financial Sustainability Regulations. In this sense, the event represented an opportunity to look at the first governance adaptation, if any, to a sudden change (Fligstein and McAdam, 2011). Given that this dataset involves a wider sample (89 clubs) compared to the project analysis, it serves as a critical contextual feedback loop to evaluate the representativeness of the individual officer profiles against the projects analyzed.

The fourth level of data was collected through a focus group with three individuals responsible for sustainability policies in the European football federations and clubs. The participants were directly invited by the researchers to comment on the results obtained by the first two levels of data collected. The focus group aimed to validate collected evidence and of integrating the results with additional implications. The session lasted 90 minutes and covered (1) interpretation of preliminary poll and project analysis results, (2) challenges in implementing sustainability initiatives, and (3) validation of the symbolic-operational-strategic classification. The discussion was recorded, transcribed, and analyzed using thematic analysis to triangulate and enrich findings from the survey and project review.

The whole described process has led to the interpretation of ongoing sustainable corporate governance strategies. The multi-method design facilitates methodological triangulation by cross-referencing organizational architecture (Level 2) and officer profiles (Level 3) with observable project practices (Level 1), validated through expert feedback (Level 4). To ensure analytical consistency, the profile of the sustainability officer was specifically cross-referenced with the corresponding project submitted by the same club, allowing for a paired-sample evaluation. Through this paired-sample approach, Level 2 (architecture) and Level 3 (officer profiles) data served as the benchmark for organizational capacity. This allowed the analysis to reveal gaps between a club's theoretical governance structure and its actual project output. Furthermore, the Level 4 focus group data was systematically coded alongside these results to provide the explanatory nuance for why certain clubs achieved alignment while others faced operational bottlenecks.

Each club was evaluated through an integrated analysis where the project's classification served as the decisive analytical weight. Drawing on the theoretical premise that project typology functions as a structural prescription (Aal, 2022) - where the specific nature of a project (symbolic, operational, or strategic) dictates the necessary governance architecture - the research assessed the alignment between organizational capacity and project requirements.

In this framework, the final governance model was determined by the concordance between data types: alignment between high organizational governance and strategic projects resulted in a strategic governance classification, while low organizational support coupled with limited project scope led to a symbolic classification. In instances of discordance, the inherent nature of the project was utilized as the primary determinant to define the club's governance register, as the project type prescribes the governance architecture the organization must adopt (Aal, 2022; Ferrer *et al.*, 2021).

Tab. 2: Governance model definition

Governance Configuration	Data Source 1: Organizational Profile	Data Source 2: Project Nature	Governance Classification	Methodological Rationale
Strategic Alignment	High: Competent officer & structured support.	Strategic (S): Integrated into core strategy/long-term.	Strategic Governance	Positive concordance: Organizational capacity matches strategic intent.
Operational Alignment	Medium/ High: Technical competence & specific mandate.	Operational (O): Focus on specific social/env processes.	Operational Governance	Technical Focus: The structure is geared toward process-specific improvements.
Symbolic Alignment	Low: Minimal structure or purely reactive setup.	Symbolic (S): Focus on signaling or single events.	Symbolic Governance	Negative concordance: Structure is limited to formal compliance or image.
Project-Led (Discordance)	Low / High	Strategic (S)	Strategic Governance	Structural Prescription: The project's nature dictates the required architecture (Aal, 2022).
Project-Led (Discordance)	High	Symbolic (S)	Symbolic Governance	Primacy of Output: Even with high capacity, the choice of a symbolic project defines the current register.

Source: Authors' elaboration

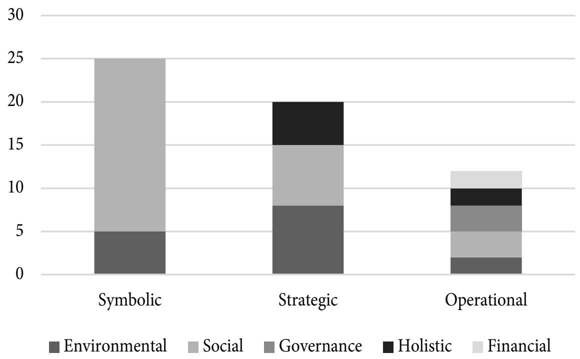
4. Results

A total of 68 projects were analysed, originating from 64 professional football clubs across 21 countries.

Overall, 15 were classified as addressing the environmental dimension of sustainability, while 30 focused on the social dimension. Three projects were designed to contribute to the financial sustainability of the clubs, six adopted a holistic approach encompassing multiple dimensions, and two targeted both the social and environmental dimensions. Conversely, 13 projects were identified as having no discernible impact on sustainability.

Based on the intrinsic characteristics of each project and their potential to foster a cultural shift towards sustainability within the football sector, the initiatives were categorised as symbolic, strategic, or operational (Fig. 1).

Fig. 1: Project classification



Source: Authors' elaboration

4.1 Symbolic approach to sustainability

Projects with limited or no substantive impact, often used for image-building or legitimacy without deep integration into club operations or strategy have been classified as symbolic.

With 32 projects, this cluster is the most populated and it includes, mainly, social oriented initiatives (20), while six are conceived to impact on the environmental dimension of sustainability. Symbolic projects are characterized by single-event initiative or by a lasting time of a sportive season. Such projects are often replicated each year but are not structurally integrated in the club long-term strategy.

Indeed, these projects promote a symbolic approach to sustainability with school, students, hospitals or disabled persons as main beneficiary.

Projects for school are mainly focused on the provision of specific material benefits "*the clubs provide with educational materials to all first-grade students in public, private and independent schools on the first day* *of school*" (S.S.S.1) or on the provision of extra formative opportunities: "*we were able to create a project that encompassed educational, social and environmental learnings. By giving each person aged 11 & 12 the platform to develop through experiences that kindle the understanding of himself, the world around him and the limitlessness of his bespoke potential*" (S.S.C.2). Such projects generally include the presence of a web platform by which local youths can receive the training.

Projects designed for hospitals are based on a single event (generally one day per year) in which players visit a local hospital to meet patients and to make a monetary donation to the hospital. More rarely, such initiatives involve patients directly in sportive initiatives: "*The tournament is played by girls and boys undergoing treatment for onco-hematological diseases*". (S.S.S.12).

Beneficiaries of these projects are generally local institutions directly involved by the club.

Symbolic projects designed for disabled persons generally aim at enlarging their accessibility to the stadium: "*We have implemented high standards of accessibility at the stadium, including barrier-free entrances, steward and guide services for people with physical or combined disabilities, and special facilities for wheelchair users*" (S.S.S.13).

From the sustainability professional standpoint: "*Such projects are amazing and provide a huge local impact. However, from a sustainability standpoint, such projects are limited and are limiting the potential of a top tier club. None of these initiatives are structurally included in the club strategy. This means that a fixed budget is not devoted to it, and that every year the club must discuss the approval of the initiative and can not take it for granted.*

Such initiatives are the result of an old management vision in which sustainability is the application of a CSR. Indeed, most of the clubs have turned the CSR responsible in the sustainability manager without providing them with the proper education and training on the sustainability evolution of the last, at least, ten years. In the worst cases, the sustainability manager has other main responsibilities and has never even had to deal with CSR issues…. Looking at these projects, I can't help but wonder: is this really what UEFA intended to achieve by requiring the appointment of a sustainability manager and the development of a sustainability strategy?".

Such evidence is confirmed by the results of the live digital poll during which about 70% of the sustainability managers declared to be in charge of other different responsibilities and have worked for the first time on the topic after being appointed as sustainability managers.

Symbolic environmental projects are mainly focusing on the engagement of fans to raise their awareness toward specific environmental topics.

"*A partnership between the club and a sponsor leader of sustainable packaging solutions was created with the ultimate goal of influencing supporters' everyday habits towards recycling and sustainability, driving meaningful change and reducing impact on the planet*". (E.S.N.6).

These kinds of projects are generally conceived as stand-alone initiative and are not centered on the club's own direct action - which, in fact, does not lead to a reduction in its direct environmental impact - but are instead designed for external stakeholders connected to the club, such as fans, the local community, and schools.

According to sustainability professionals: "*Clubs with a slightly more developed sustainability culture are able to conceive initiatives and projects that engage fans - who currently account for the largest share of emissions. However, even in such cases, these projects are not able to lead to a deeper transformation of the club or to an organizational change that can strategically and continuously reduce its impacts*".

The results and the impact of the projects are generally spread through a multichannel communication strategy consisting of (1) content published on the main popular social media, (2) articles in local newspapers, (3) services on local TV and, from an institutional communication perspective, (4) a dedicated section within the sustainability report.

4.2 Operational approach to sustainability

Projects embedded in the club's core functioning, infrastructure, or governance, which are those reflecting substantive sustainability practices, have been classified as operational.

This cluster includes 12 projects of which one was conceived to impact both on the social and environmental dimensions on sustainability, three impacting only on the environmental dimension, three on the social side, three on the financial side and three, even if operational, but falling outside the scope of sustainability considerations.

Operational projects are characterized by single initiatives that produce a long-term impact. Beneficiaries are generally the club itself, the players, the sponsor and sometimes the fans. Such projects generally arise from the need to solve an issue and are operationally integrated in the club operations but are not part of a defined long-term strategy.

"*The club has purchased LED panels for the stadium lighting to reduce the carbon footprint generated by a traditional lighting system and to reduce related costs*" (E.O.N.4) or "*For this sportive season we have integrated sustainability initiatives to reduce the environmental impact generated during our events*" (E.O.N.11).

These kinds of projects seem to be a first step towards a more integrated way to adopt sustainability, however, according to the provided information, the impact of such initiatives is not monitored, and their implementation is presented, in some cases, just through the sustainability report as standing-alone project. In this sense, it emerged that monitoring for sustainability practices is not yet shared as critical concept in the sector.

The presence of operational projects presented as sustainability oriented but falling outside the scope of sustainability considerations puts the spotlight on the fact that several clubs are characterised by a management that is not fully aware of what sustainability is and how it can be implemented.

Such evidence is confirmed by the results of the live digital poll during which problem awareness has been identified as the main deficiency in skills and competence to correctly develop their work.

However, the presence of projects based on financial sustainability shows how this aspect is central for the clubs:

"*The link with the financial side is becoming a lever for clubs. Initiatives should be part of a strategy that includes investments. Clubs experience a weekly cycle, tied to match performance, so what's often missing is a long-term, forward-looking vision. Such a cycle drives clubs to implement initiatives rapidly and to communicate them just as quickly. Indeed, there's a risk of doing disconnected things without an overall vision that allows the effort made and the impact generated to be visible and communicable*".

4.3 Strategic approach to sustainability

Projects that propose a cultural shift within the club align with the club's long-term planning, branding, or institutional legitimacy, have been classified as strategic. These are often developed to position the club within the field or increase the awareness of stakeholders.

This cluster includes 19 projects of which 8 were conceived to produce an environmental impact, 7 social, while 4 adopted a holistic approach to sustainability.

Strategic projects are characterized by a long-term perspective and by inward-facing benefits. Indeed, the club is the main actor of the project and the main beneficiary. Sometimes specific categories of the club are identified as beneficiaries such as players and/or women players.

Such projects typically arise from the need to position clubs as frontrunners in the growing trend toward sustainability in football:

"*The sector-specific tool has laid the methodological groundwork over the past years, positioning our football club as a pioneer of sustainability nationally as well as internationally*" (E.ST.C.6).

Clubs adopt a strategic approach to sustainability projects, recognizing their educational potential with respect to their stakeholders: "*We have a responsibility to educate, develop human beings, because we are an important part of the society. Not all players become professionals, but everybody will become a part of the society, our world*" (S.ST.C.3) and fully exploiting their communication capacity: "*Leveraging our extensive reach to our fans and members, we are committed not only to raise awareness, but also to take the first step and demonstrate the positive impact of sustainable and circular actions. By showcasing tangible examples of sustainability, we foster a culture of environmental stewardship within our community*". (E.ST.C.11).

Above all, it emerges that clubs in this category want to contribute to broader sustainability missions:

"*Aware of the serious impact that climate change is having on water and* *committed to its protection, we have developed our first Sustainable Water Management Plan*" (E.ST.S.5).

All the clubs adopting a strategic initiative for sustainability are fully aware of the importance of integrating the project and all its impact within the club's operations: "*we decided to research and survey our brand strengths and weaknesses, aiming to find new commercial focus areas to create a new, long-term sustainable growth strategy. This applies to all our operations - sports, commercial activities, sustainability, and community building*" (O.ST.N.8)
with strong methodological foundations:

"*This methodological groundwork has not only supported our efforts in addressing key sustainability themes such as the circular economy but has also laid the foundation for continuous improvement and innovation at the club*" (E.ST.C.15).

In line with this evidence, the clubs adopting such an approach to sustainability seem to have a long-term vision with a heightened awareness of the risks associated with failing to adopt sustainability-oriented strategies.

"*The first risk for clubs is to do nothing, not lead, but endure change. Clubs need to communicate quickly and implement great actions, but without a strategic path. These clubs have the ability to frame their actions within a broader framework and then initiate monitoring processes supported by KPIs. What differentiates these clubs from those that act with specific initiatives is a more structured and defined sustainability governance… indeed these clubs began integrating sustainability into their strategic thinking several years ago, which has since led to a stronger organizational awareness and a more mature approach to sustainability management*".

Such evidence is confirmed by data resulting from the live digital poll during which just 17% of the clubs declared that they were ready to implement actions in order to be fully compliant to UEFA Licensing.

5. Conclusion and discussion

The analysis has contextualised the European football sector's commitment to sustainability by critically examining sustainability projects disseminated as best practices implemented by clubs in the last sporting season.

Furthermore, the data interpretation has been underpinned by three sustainability experts in the football sector and by quantitative data on clubs' sustainability governance structures.

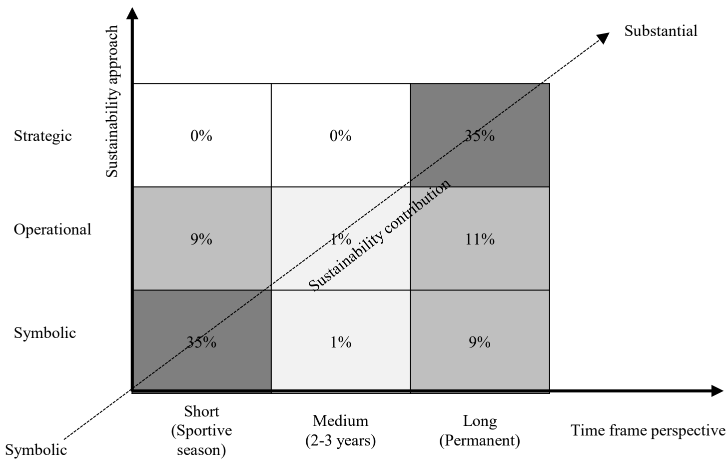
Consistent with the literature, the clubs have been grouped into two main clusters: the incumbent - those who act through a mimetic approach seeking a passive legitimacy from society and the stakeholder, even without incorporating changes - and challengers, those who act in a fundamentally transformative way to fully integrate sustainability in their structure that starts with changes impacting their governance system. If the first group typically operate through a single human resources department, poorly trained on the topic and partially devoted to sustainability, a sustainability-oriented governance system supports the second group. [Bestedit1.1]

Additionally, the analysis identifies a third group of clubs that operates through an operational approach to address specific issues (generally environmental). Clubs that operate without embracing a pervasive approach to the sustainability transition seek a gradual positioning amongst challengers, thereby differentiating themselves from established incumbents. These clubs are in a transitional position and can generate a conscious but moderate contribution to sustainability. They have an operational sustainability manager, and the entire structure is designed to integrate sustainability into their governance fully.

Overall, the analysed projects have underscored the high level of activism of clubs within their territorial context and with the local community, and their robust ability to identify local needs and address them with specific actions. This finding aligns with the service ecosystem perspective proposed by Edvardsson (2025), according to which organizations create value through interactions and resource integration among multiple actors within a broader ecosystem. In this sense, clubs appear capable of generating value for local stakeholders by fostering community engagement and responding to contextual needs. However, a lack of full awareness emerges about what sustainability is and how it can be integrated from a holistic perspective within the club operations.

The clubs generally act with punctual projects or initiatives that often are carried out in a single day and that have no other impacts or follow-up. These projects are generally socially oriented and seem to be the result of an outdated concept of sustainability. Indeed, the research has outlined a spectrum of projects ranging from symbolic (45%) to substantial contributions to sustainability (35%) (Fig. 2).

Fig. 2: Project distribution per contribution to sustainability



Source: Authors' elaboration

Symbolic projects are primarily short-term and socially oriented. The projects analysed stem from a concept of sustainability that is strongly grounded in traditional CSR models, which underscore local social responsibility (Annesi, 2023; Sarkar and Searcy, 2016). In line with this, the environmental dimension receives limited attention in the projects. Thus, what emerges is an underdeveloped structure of Sustainable Corporate Governance, using the adaptation of resources previously allocated to CSR to new sustainability-related themes with inadequate training support. In other cases, even when trained, devoted resources are only partially committed to sustainability because it is pivotal to additional responsibilities and roles. Accordingly, adaptation strategies stemming from UEFA's normative pressure rely on a symbolic approach that does not foster a cultural shift within the club.

The absence of training support, as evidenced by the topics presented by clubs, warrants attention in sustainability terms. Several projects were indeed categorised as outside the scope; others focused on the financial dimension of the club's sustainability.

Substantial sustainability is achieved by implementing strategic, long-term projects that permanently integrate new sustainable solutions throughout the club's structure.

The most important evidence is a total lack of attention to the governance dimension of emerging sustainability. None of the clubs mentioned governance as a focus for the project. Indeed, only one club used the term "governance" to describe its ESG monitoring platform (Fig. 3).

Fig. 3: Most frequent words used by clubs in the project description

Source: Authors' elaboration

Consistent with this evidence, reading the full description of the presented project reveals that sustainability is an additional dimension not fully incorporated into the club's structure. In fact, projects often are not rooted in operations and mechanisms and are not monitored. If SCG ensures the conservation and improvement of the economic, social, and natural ecosystems in which firms operate, the analysed projects suggest that clubs cannot provide such a long-term perspective (Goergen, 2022).

Conversely, football clubs have demonstrated limited evidence of considering sustainability as an operational and strategic dimension of their governance model. However, they adopt an 'inside-out' perspective, whereby the club can contribute externally - often through social or community initiatives - without focusing on embedding sustainability within their own governance structures. This finding sharply contrasts with the approach described in the literature, in which SCG is understood as a proactive framework that integrates sustainability into core business practices. This step is performed to navigate regulatory pressures, address market shifts, and handle societal expectations in a coherent and forward-looking manner (Clerc, 2021; Ludwig and Sassen, 2022; Subramaniam *et al.*, 2023).

Only a few projects - just ten - place the club itself, its management, and governance system at the centre of a critical analysis to transform the organisation into one that entirely integrates sustainability by treating it as a core operational principle rather than an additional component.

The collected evidence allows for the outlining of managerial implications. Higher-level institutional bodies (in this case, UEFA) are pivotal to promoting change through regulations (Camacho and Glicksman, 2021). Nonetheless, the shift from a CSR perspective to a sustainability perspective requires time and investment in Capacity Building and Training (Garcia Villena *et al.*, 2021). In practice, it requires a staged learning process: clubs must first professionalise the sustainability officer role (from a shared CSR role to a dedicated governance function) before integrating sustainability into core operations. This 'learning bridge' enables the organisation to establish the internal legitimacy necessary to justify long-term investments in substantial sustainability over the immediate reputational gains of symbolic actions. Devoted corporate governance that understands the proposed change and is open to reorganisation of the entire organisational structure accelerates the transition to sustainability. More importantly, the board of directors should be informed of sustainability objectives and their alignment with the club's core mission (Harvard Law School Forum on Corporate Governance, 2021).

Therefore, it emerged that embedding Sustainability in Governance Structures, with formalised roles and responsibilities that support the decision-making process (Ludwig and Sassen, 2022) facilitates the shift from a Project-Based to System-Based Approaches, in other words, from short-termism to a long-term perspective (Kavadis and Thomsen, 2022). This shift requires that clubs implement governance-embedded monitoring mechanisms. By transitioning from 'event-based reporting' to 'process-based auditing' (e.g., using ESG monitoring platforms not only for communication, but also for internal decision-making), clubs can progress through the transitional phase, effectively bridging the gap between operational improvements and holistic strategic governance.

Moreover, the roles of key actors are part of the managerial implications arising from the analysis. Sponsors as commercial partners, NGOs, fans and public institutions are scarcely mentioned. Local communities are viewed as beneficiaries of initiatives, but they, along with other actors, can be pivotal in nurturing the change (Karpoff, 2021).

Alongside this aspect, a structured communication strategy should accelerate sustainability (Piwowar-Sulej *et al.*, 2024). Communication should align with the tool that focuses fans' attention on sustainability issues, and it can be reframed as a strategic priority comparable to pitch results. Clubs must not treat sustainability as a side activity or reputational tool; this re-evaluation legitimises sustainability efforts internally and externally, building coherence between actions and communication. Current communication is often symbolic and focuses on single, newsworthy actions with short-term vision. Hence, clubs should develop communication plans that focus fans' attention on sustainability issues and frame them as a strategic priority comparable to pitch results.

Theoretically, the present study has expanded the application of SAF theory in the sports sector and provided a solid example of how data, and particularly project data, can serve as a canvas for exploring ongoing dynamics within the sector. Framing the study within the SAF, the study provides evidence that UEFA's 'relative power' as an institutional actor has altered the sector. The inclusion of transitional actors in this framework is a pivotal contribution, as it accounts for organisations that neither strictly defend the status quo nor openly contest it. Instead, they experiment with 'operational' projects to determine the viability of new field rules before committing to full-scale 'strategic' reforms.

Theoretically, those actors emerged as challengers, trying to introduce new practices, technologies, or rules. Those clubs have a more mature approach to sustainability and understand the importance of innovating their governance structure. In contrast, the incumbents are those clubs that function 'as has always been done' because they cannot comprehend the regulatory body's proposed change.

Hence, from a sustainability perspective, a club's historicity in the sector does not determine the roles of challengers or incumbents, but rather the maturity of its sustainability approach built over time. Consequently, a strategic shift in internal leadership modifies the transition, rearticulating sustainability from a marginal operational activity to a fundamental requirement for organisational survival and field legitimacy (e.g., UEFA compliance). This evolution allows the organisation to withdraw from the 'incumbent' logic of mimesis and implement the 'challenger' logic of structural transformation. By facilitating this strategic transition, clubs effectively alleviate the risks of greenwashing, as sustainability claims become entrenched in verifiable governance structures rather than isolated communicative acts (Marrucci *et al.*, 2023). Sustainability maturity should be viewed as an indication of an organisation's capacity to renew its governance by integrating sustainability into a long-term, enduring framework. It does not simply denote an ability to add operational or symbolic innovations to legacy CSR practices. Therefore, sustainability maturity can be regarded as an analytical lens through which one can assess whether, within a transforming field, an actor is characterised as an incumbent or as a challenger.

The study has certain limitations. Despite its observations on multiple clubs, the collected data are limited to self-selected projects from the recently concluded sports season and may not represent long-term trends. The reliance on self-reported 'best practice' projects presents a potential reporting bias because the clubs themselves often disclose these initiatives. Hence, they may primarily serve communicative and reputational purposes. The data sources' essence could prioritise the visibility of the actions over their actual internal impact, a factor that should be meticulously addressed when interpreting the results. Accordingly, the lack of longitudinal follow-up illustrates another limitation, as it was impossible to determine the long-term effectiveness or the systemic integration of these initiatives.

Finally, the research did not delineate external stakeholders, including sponsors, fans, or public bodies, which may prove pivotal in fostering or impeding this process.

These limitations could be insightful for future research, which should examine other categories of clubs, consider a longer time frame, and address the role of governance and external stakeholders in promoting sustainability. Other opportunities for future research include studying key actors to understand how their evolving roles can drive change, as they have financial leverage to urge sustainability adoption.

Further research directions include exploring non-professional football organisations to determine whether the same governance patterns occur. To verify whether clubs can adopt an approach to increasing maturity over time with respect to sustainability, moving from a project-based approach to a systemic approach, future research should examine whether the topic addressed can navigate broader issues than those observed and pay specific attention to governance.

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