

**Scottish
football:
the
pride
and the
poverty**



Scottish football has pride, perhaps too much. It also has poverty : only a handful of the 38 league clubs have the resources to challenge the dominant Old Firm. The game's democratic structure gives a dominant voice to the small fry who resist changes that might benefit bigger clubs. DAVID HEARST and ARNOLD KEMP begin a six-part report on Scotland's national obsession.



Picture by ALAN MACDONALD

TOP CLUBS PAY THE PENALTY FOR DEMOCRACY

SCOTTISH football is a religion in a secular society. It goes to the heart of national pride, yet for all its importance the industry is gripped by inertia and institutional paralysis.

An investigation by "The Scotsman" has found that the system, though it rewards success, also discriminates against ambition and the very clubs on whose shoulders the future of the Scottish game rests.

Squeezed between the Old Firm, to whom most of the big financial prizes fall, and the smaller part-time clubs who hold a numerical ascendancy in the councils of the game and whose mediocrity is bolstered by pools royalties, the small core of full-time clubs are finding that the penalties for failure are extreme.

It is in its lop-sided structure rather than in any financial crisis that the threat to the game lies. Indeed, there is no shortage of cash; football is big business.

Academic estimates published on this page estimate its annual turnover at £15 million. More than 50 per cent more per head of population than in England and Wales watch league games.

Although only about three clubs — the Old Firm and Aberdeen — are currently able to pay "bread-and-butter" costs through the gate, there is a big cash flow from other sources. Lotteries and pools produce up to £3 million a year. Transfer fees, whether in spectacular million-pound deals or more humble transactions involving a few thousand pounds, have kept most of the Scottish clubs afloat down the years.

The contribution of the football pools promoters, however, more than any other single source of cash, keeps Scottish football going and sustains its democratic structure. Without the pools money the small clubs would be dead, and many in the higher reaches of the game would hail their demise with relief.

This year the Scottish League will be distributing, on the basis of points won, nearly £1 million in pools royalties and other surplus funds. From the pools, too, has come a major contribution to what capital investment there has been in the game's future.

The Scottish clubs fall into four groups. First, the Old Firm command nearly 32 per cent of the league's total gate. In the season just ended, their gate receipts exceeded £2 million. They dominate Scottish football yet take few initiatives that might change it. They carry round the country their travelling support, to whom they, and their fellow clubs are ambivalent: much as they deplore their excesses, they need their money.

Of the two, Rangers are considerably the larger. Their profit made from footballing activities of more than £500,000 is quite exceptional. The phenomenal success of Rangers Pools has made possible a major capital programme resulting in a 75 per cent-seated stadium. Celtic, although their gate receipts have recently been buoyant, lag behind Rangers in term of ground improvements

Next come the group of full-time clubs, most of them in the other cities, on whom the game's prospects of competitive balance depend. Of these three are currently successful: Aberdeen, the league-leaders, St Mirren, and Dundee United.

Aberdeen and St Mirren, indeed, are the two fastest-growing clubs in terms of turnover, capital investment and success. Both have combined years of painstaking team building, with a comprehensive restructuring of their financial base. Aberdeen were the first in Britain to realise the potential of an all-seated stadium, but over five years later St Mirren are reaping the benefits of an elaborate commercial enterprise and are in the forefront of the race for sponsorship.

The other clubs in this group have faced or are facing real financial difficulties that must put their long-term ability to stay full-time into serious doubt. Hearts, who have just won promotion back into the Premier Division, have an overdraft of £160,000. Hibs owe their chairman, Mr Tom Hart, a similar sum.

Dundee, because of favourable transfer fees, are back in the black but they will suffer a disastrous loss of gate income when, with Hibs, they go down to the First Division next season.

The next group may be described as mostly part-time clubs with designs on the Premier Division. Among these, in terms of recent growth, the most successful have been Morton. Others are Partick Thistle, Kilmarnock and Motherwell.

Characteristically these clubs have a record of good house-keeping and shrewd transfer-dealing. The wages they pay are less than for full-time squads and their playing staffs are smaller.

But by one of the quirks of Scottish football which seems to work against the ambitious, their players in overall terms may be better off than their full-time colleagues.

The final group consists of smaller clubs, many playing to weekly gates of less than 1000. Pools royalties keep them in business. Many represent real commitment to their communities; most are moderately ambitious (of one it was said that they "sincerely want to be third").

But for many real success — for example, promotion to the Premier Division — would be financially damaging since their grounds would have to be brought up to statutory safety standards.

No-one in football might grudge these clubs their place in the sun were it not for the fact that the constitution of the Scottish League — which requires a two-thirds majority for a change — gives them a dominant voice when decisions are made about the future.

Tension between the two camps will arise again on Thursday when at the league's annual general meeting two sets of proposals, both inimical to the small clubs but considered by many of the full-time clubs to be crucial to their future health, may very well be thrown out, or fail to command a decisive majority.

various schemes for league reconstruction (see this page). The second concerns the question of gate receipts, which at present are divided between home and visiting clubs, after deduction of some costs and subject to a guaranteed minimum for the visitors.

The reconstruction plans are certain to fail and the plan that clubs should keep their home gates — with obvious benefits to the bigger sides — has only a narrow chance of success.

Mr Desmond White, chairman and secretary of Celtic, says: "Pools money in a top season possibly could mean a contribution of about 3 to 5 per cent of Celtic's total wages, whereas that same contribution to some clubs in Scotland could very well represent more than 100 per cent of their wage structures. To me it is a nonsense that the clubs who are carrying the banner of Scottish football should be so poorly treated."

The pools money emanates from the Pools Promoters' Association, whose secretary, Mr Michael Watkins, estimates that up to £3 million would be handed to the Football League, in England, this season.

A quarter of that sum, over £800,000, is then passed to the Scottish Football League, who then divide the money in the proportions of the size of the divisions — 10/38ths going to the Premier. Each club's share is calculated on the number of points it has won in the season as a fraction of the total number of winnable points in one season.

This works out at £450 a point in the Premier Division, and £415 a point in the lower divisions. In addition, the SFA distribute income from sponsorship and from cup and international matches.

The pools make another important contribution to the game as a result of the Safety of Sports Grounds Act 1975, which obliged clubs to bring the safety of their grounds up to a set standard to cope with the estimated average crowds expected in their division.

Clubs are refunded for 60 and in some cases 70 per cent of the money they have paid out on safety improvements by the Football Grounds Improvement Trust, which is run from the headquarters of the Football League in Lytham St Annes, Lancashire and funded by the pools promoters.

To date it has paid out £700,000 in grants to Scottish clubs, but the process is still in its infancy, and as the Act begins to affect a greater number of clubs, a total of £9 million has been allocated to the trust by the Pools Promoters' Association.

Relatively few Scottish clubs have been able to take much advantage of this finance. Ibrox and Pittodrie are emerging unquestionably as Scotland's finest stadiums. Hearts are embarking on a similar capital programme for which the new share issue is the primer. But the club's recognition will depend on the playing success and the development of off-the-field revenues.

Hearts, like other comparable clubs, have been the victims of Scottish football's vicious spiral, which goes something like this. In order to balance the books and placate the bank, talented players have to be sold. As a result gates fall. Off-the-field income is then required to pay running costs. Capital programmes become impossible to fund and a self-fuelling process of decline is in motion.

True, success is rewarded in football, for those lucky enough to achieve it. Celtic took about £250,000 from this season's European cup-tie against Real Madrid. In 1978-79 a good Cup run almost doubled Hibs' drawings and helped them make a profit. But given

Firm, the jam is thinly spread for the rest.

Mr Jim Farry, secretary of the Scottish League, does not accept that the penalties are too severe. He says: "In football incentives are based on success. In other businesses it is not the practice to reward failure. We think we have a reasonable balance. Clubs know the rewards before the season starts. It's all to do with success on the playing surface."

Mr Ian Gellatly, chairman of Dundee, believes that the trend will move away from full-time football in Scotland. Mr Cecil Graham, secretary of Hibs, believes that will be the "end," consolidating the dominance of the Old Firm. Mr Chris Anderson, vice-chairman of Aberdeen, calls for radical changes to pump revenues into the clubs who, if competing strongly, could give the Old Firm a good tussle every year.

But until Scottish football finally grasps the problem of violence, hooliganism and drunkenness, Mr Anderson's vision of the game as a family entertainment remains a pipe-dream.

Rangers and Aberdeen are convinced that their construction of stadiums completely or mostly seated will make a major contribution to the problem, apart from yielding more revenue per spectator. Both say their local police forces are very pleased with the results.

But even before the Hampden riot and the question of who was to blame, there was among the bigger clubs a strong sense of grievance against the police.

Mr Farry says: "The charges which have been foisted on senior clubs are quite remarkable compared with those enjoyed by our counterparts south of the Border." Clubs, he points out, pay rates and taxes. Why should they pay an increased level for police?

In England clubs pay for a fixed formula of about 14 constables per 1000 spectators. But in Scotland 18 months ago the police announced that this ratio was to be changed. Now the club must pay for every policeman on duty. It cost more to police a crowd of 22,000 when Hibs played Celtic than it did to police a crowd of 48,000 when Liverpool met Nottingham Forest.

Since Hampden, the pattern of mutual recrimination suggests there is little chance that Scottish football, on this issue, is any more capable of decisive action than on any other.

Playing the numbers game

WHEN the 38 clubs of the Scottish Football League gather in Glasgow on Thursday the forces of inertia in Scottish football will be doing their irresistible work again.

Throughout the upper reaches of the game there is wide agreement that the five-year-old Premier Division is too small. Even Mr Tom Fagan of Albion Rovers, who as chairman of one of the smaller clubs has no obvious axe to grind, calls it the "suicide league."

Mr Bertie Auld, manager of Partick Thistle, points out that since relegation for Rangers and Celtic is unthinkable, two go down not from ten but from eight. "It's just too severe."

Aberdeen speak for many when they claim that competitive intensity has "stultified" play, creating negative attitudes and fear, and discouraging clubs from investing money in the future.

Modified support for the Premier Division comes from the Old Firm, who have seen it check the declining trend in league gates. Since the division started in 1975, its attendances have risen, though total crowds attending all divisions are down.

Mr Desmond White, chairman and secretary of Celtic, asserts that under the old system there were too many meaningless fixtures and adds: "It would be a complete disaster to put the clock back to what could very well be described as the middle ages of football."

Mr John Greig, manager of Rangers, says bluntly: "I'm quite happy with the Premier Division. We can fall into the trap of making changes too easily. We should give it a real chance to work." But he does admit that things are "very tight" for teams at the bottom.

When the league was reconstituted the smaller clubs banded together to throw out the idea that only one should go down from the Premier Division each year, and they are unlikely to agree to it now. Their attitude, as expressed for example by Montrose, is that the big clubs made their bed and now must lie in it. Mr Fagan dismisses the various plans put forward by Aberdeen as "selfish" and adds: "Aberdeen would like to play Celtic every week."

The formal proposals which Aberdeen unsuccessfully put to a recent meeting of the league were either for a 10-team league with only one club going down each year, or for a 12-team league with 44 games and two relegated.

But the club's vice-chairman, Mr Chris Anderson, has more radical ideas. Informally he talks of a 10 or 12-team

national league consisting only of clubs capable of attracting sizeable crowds and bringing their grounds up to high standards.

Instead of relegation, a franchise system on the American model would operate. This would work rather in the way the IBA periodically reviews ITV contracts: the national league would put out for competitive tender the franchise of any club unable to meet its standards.

Scottish football, Mr Anderson believes, can take one of two routes. It can pursue glamour, excitement and the big-time, seeking the biggest possible audience and concentrating its resources on the larger clubs. Or it can allow itself to sink into part-time provincialism.

For the moment his ideas have no chance of acceptance. Even his club's more modest proposals attracted only a handful of votes at the recent league meeting, though 23 out of the 38 clubs pronounced themselves in favour of some kind of change.

None of the three schemes going before this week's league meeting is likely to attract the two-thirds majority required by the constitution for approval.

Motherwell and Hearts are both submitting plans for two leagues of 12 clubs and one of 14. Dumbarton want to go back to the old system, with one division of 18 and another of 20.

A 12-team league raises many practical difficulties. If each team plays the others four times in a season then the fixture list becomes very large.

Mr White says 44 matches would be "mathematically" impossible and seriously over-expose the game. But Celtic would be prepared to consider a 12-team division on a split-league basis.

Under this system each team would play the 11 others twice. Then the league would divide into top and bottom portions of six clubs each who would play each other twice. This would give a fixture list of 32 games.

But Mr White points out that this system might be unacceptable to the pools promoters, who need advance fixture lists and obviously could not be given them for the second part of the season. "You couldn't afford to lose pools money," he says.

If there were fewer clubs, more satisfactory arithmetic might emerge. From that conclusion the clubs may be expected to shrink. Certainly Chris Anderson's ideas will remain a twinkle in his eye unless the major clubs are driven to the ultimate step of a unilateral breakaway.

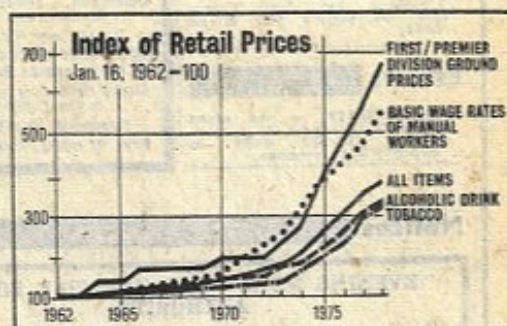
Scottish football:
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Why the crowds are staying away



By Professor JOHN SMALL and ROGER NICHOLSON of Cairystane Consultants and ARCHIE McARTHUR, lecturer in accountancy at Heriot-Watt University.



THE great Bill Shankly was once asked whether he thought football was a matter of life and death. "No," he replied. "It is more serious than that."

Bill Shankly got it right. Football is a very serious matter in Scotland. It touches on many aspects of the life of the community. It might be called the Fifth Estate.

First, there is the economic side to it. Football is a multi-million pound industry. The money comes in from gate receipts, transfer fees, pools, lotteries and social clubs.

Comprehensive information is hard to come by. But the total turnover from these sources must be currently running at about £15 million a year for the whole of the Scottish League. About £5 million of that is gate receipts.

That is the money directly generated by football activities. There is also the money spent on travelling to and from matches and on the food and drink needed to sustain the travelling.

Expenditure in this area obviously varies a great deal but it is safe to estimate that on average for every pound spent at the turnstile another pound is spent on transport and beer, spirits, hot pies and the like, adding up to a further £5 million.

Next, football remains an important physical pursuit. More than 100,000 Scots, mainly males, but some females, take part in some form of organised competitive football, from schools up to the Premier Division, every Saturday for more than half the year.

Despite declining atten-

dances, football remains the biggest spectator sport in the country by a wide margin and one of the biggest TV attractions.

Football's whole structure rests on attendances. These have fallen substantially since the post-war peak of the late forties and early fifties.

The graph shows the position between 1963 and 1979. In the 1963/64 season, attendances at all League and League Cup matches totalled 4.6 million. By the 1978/79 season, the figure was down to 3.6 million, a drop of 22 p.c. (The figures for the season which has just ended are not yet available.)

Attendances fell more or less steadily in both divisions and in the League Cup competition from the late sixties through the early seventies.

Since the League was reorganised from the old First and Second Division structure into the new structure of Premier, First and Second Divisions from the beginning of the 1975/76 season, the rate at which attendance was previously falling has levelled off overall.

In the 1978/79 season, attendances in the Premier Division were up on the previous year, more or less unchanged in the Second Division and in the League Cup, and further down in the First Division.

The fall of 22 per cent in attendances over the period under review is disturbing but not surprising. In the past two decades or so, there has been a big change in the leisure habits of the population and a significant increase in the opportunities to watch the best in national and international football on television.

The limits imposed on gates and the incidence of violence connected with football have probably also helped reduce attendances.

The position could be worse, however. On a straight population basis, 50 per cent more still go to League football matches in Scotland than in England and Wales.

Over the last decade, cinema attendances in Scotland have fallen much more sharply than football gates. In 1963, cinema admissions in Scotland totalled 46.9 million. By 1977, the figure was down to 10.7 million, a drop of 77 per cent.

But as the second graph on this page shows, there has been another possible reason for the decline in attendances. If you go back to 1962-63, and take the average cost of attending a Scottish First Division or later Premier Division football match as being equivalent to 100, by 1978, the cost had multiplied by seven times.

Over the same period, average earnings went up by only about five times. The retail Price Index, the index by which the Government measures most household purchases, went up by less than four times, and the cost of buying alcohol and tobacco — two significant items in many football supporters' budgets — also only went up by between three and four times.

Thus, in an understandable attempt to get back the money which they were losing through falling attendances, Scottish football clubs might have been pricing themselves out of business.

Rangers go unchallenged in profit league

By Professor JOHN SMALL and ROGER NICHOLSON of Caiystane Consultants and ARCHIE McARTHUR, lecturer in accountancy at Heriot-Watt University.

HOW have the finances of Scottish football clubs been affected by the fall in attendances and the sharp increase in admission prices?

Given the reticence of the football authorities and some of the clubs and the sheer number of clubs involved, it was decided to examine the period 1975 to 1979 and concentrate on seven clubs: Hibernian and Hearts, Celtic and Rangers, and Dundee, Dundee United and Aberdeen.

A superficial examination of profitability in their accounts apparently reveals that most of the clubs are profitable, as Table A indicates; during the period examined five out of the seven clubs disclosed profits on average in excess of £20,000 per annum, only Dundee and Celtic disclosing a net loss over the period. Had Celtic treated their donations like the rest of the clubs then they would show profits.

It is significant that in terms of profitability Glasgow Rangers are in a class by themselves. Over the last five years their profits have exceeded the rest of the clubs put together.

Absolute profits, however, provide very little guidance to the efficiency with which these clubs conduct their football business. Table D shows the

turnover of the clubs. Turnover in this context includes all revenue in the form of gate receipts, net transfer fees, donations, pools money, television and advertising fees, profits from catering, etc.

Good accounting practice requires firms to break down their total turnover into its constituent elements. Unfortunately Scottish clubs do not, in the main, appear to follow these requirements.

There are exceptions, of course; but in general, in terms of disclosure, Scottish clubs are still living in the 1920s.

Rangers are the only club which provides a more than adequate profit margin on turnover, and the picture becomes even bleaker when donations (from social and development clubs) are excluded. The profitability or otherwise of the clubs falls markedly.

Similarly, given the degree to which Scottish football is a net exporter of footballing talent to England, it must be assumed that without the income from transfer fees the level of "Profitability" would be reduced to an even greater extent. Although most of the clubs show profits, when you include donations and transfer fees, these profits turn into losses.

A better measure of financial performance is profit related to total assets needed to generate it. However, in the case of Scottish football clubs this is not a valid indicator. The main reason for this is the basis of valuation of fixed assets, particularly property in the form of the ground occupied by the stadium. The basis

is the price paid for the assets, not their current value.

Differences in the classification of these assets also create certain distortions. For example, Dundee's ground and property is valued at only just £22,000 whereas across the road Dundee United's very similar facilities are shown in the accounts as being worth almost £240,000!

Rangers include property and its contents — stadium, seats, barriers, gates, etc., which could be classified as fixtures and fittings in the same category. Rangers also revalued their property in 1964 to bring it into line with its potential market value.

Most clubs do not attempt to give a fair evaluation of their property but are content simply to make the general statement that "in the directors' opinion" the real value is worth more than that disclosed in the accounts. The property of the clubs is obviously undervalued and one can only guess at the prices Pittodrie, Dens Park, Tynecastle, or Easter Road would fetch if placed on the open market from either a supermarket chain or property developer.

For the fans, of course, the major assets of a club — the players — are not disclosed in the accounts. Football players for accounting purposes are like cattle — they are worth something only when bought or sold — although Arsenal is considering treating players as assets to the club and depreciating them over the period of their contract of "expected life," an interesting experiment in human asset accounting.

TABLE A

Net Profit (Loss) £	1975	1976	1977	1978	1979	Total	Average	Average Profit Margin
Before Tax	£	£	£	£	£	£	£	%
Aberdeen	(14,560)	10,102	(8,815)	44,113	78,354	109,194	121,839	N/A
Celtic	(19,213)	13,697	(59,317)	120,108	98,742	154,017	30,803	4.7
Dundee	19,112	(6,777)	(59,406)	(51,289)	(62,745)	(161,105)	(32,221)	N/A
Dundee United	28,890	56,582	37,065	(7,954)	51,599	166,182	33,236	N/A
Hearts*	(39,637)	(12,790)	69,906	(81,153)	180,267	116,593	23,319	7.7
Hibs	46,971	(14,902)	(44,939)	59,174	18,605	144,909	28,982	7.0
Rangers	27,001	182,068	137,461	123,096	470,307	939,933	187,987	25.0
Total	£48,564	£227,980	£71,955	£206,095	£915,129	£1,469,732	£293,945	12.7

TABLE B

Net Profit (Loss) £ (Excluding Donations)	1975	1976	1977	1978	1979	Total	Average
	£	£	£	£	£	£	£
Aberdeen	(5,458)	(15,011)	(43,766)	(9,619)	31,373	(42,481)	(8,496)
Celtic*	(19,213)	13,697	(59,317)	120,108	98,742	154,017	30,803
Dundee	N/A	(20,777)	(87,655)	(77,584)	(93,680)	(279,696)	(69,924)
Dundee United	(65,227)	29,030	(15,625)	(45,906)	(31,697)	(129,425)	(25,885)
Hearts	(44,492)	(24,368)	52,848	(99,162)	165,767	50,593	10,119
Hibs	29,071	(41,202)	(65,139)	39,031	54,075	15,836	3,167
Rangers*	27,001	182,068	137,461	123,096	470,307	939,933	187,987
Total	£(78,318)	£123,437	£(81,193)	£49,964	£694,887	£708,777	£127,771

*Celtic and Rangers treat donations from social and development clubs as capital not as current revenue.

TABLE C

	1976 £	1977 £	1978 £	1979 £
DUNDEE				
Profits	(6,777)	(59,406)	(51,289)	(62,745)
Profits excluding transfer fees	(51,892)	(60,211)	(76,409)	(91,305)
ABERDEEN				
Profits	10,102	(8,815)	44,113	78,354
Profits excluding transfer fees	(15,784)	(7,440)	(20,107)	50,654

TABLE D

Turnover	1975 £	1976 £	1977 £	1978 £	1979 £	Total £	Average £
Aberdeen	N/A	N/A	N/A	477,677	595,275	1,072,952	536,476
Celtic	486,326	545,548	590,380	982,004	682,928	3,287,186	657,437
Dundee	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Dundee United	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hearts	180,584	273,398	360,426	191,927	510,862	1,517,197	303,439
Hibs	421,500	353,712	259,899	356,846	666,629	2,058,586	411,717
Rangers	404,350	711,564	648,008	798,931	1,132,612	3,695,465	739,093
	£1,492,760	£1,884,222	£1,858,713	£2,807,385	£3,588,306	£11,631,386	£2,648,162

CELTIC and Rangers dominate Scottish football; of the two, Rangers are the bigger. But Aberdeen, in the last decade, have risen to present them with a serious challenge. In the second part of our six-part series on Scotland's national obsession, **HUGH KEEVINS** and **ARNOLD KEMP** examine the Old Firm and **DAVID HEARST** goes behind the scenes at Pittodrie.

Old Firm prove success is more than a lottery

RANGERS and Celtic are the pillars supporting Scottish football. Without them the house might fall down. From time to time the excesses of their supporters disfigure the game but most of the time their passionate rivalry keeps the money rolling in.

They are usually mentioned in the same breath and at first glance there seems little to distinguish one from the other apart from the obvious totems of ethnic and religious fervour.

Almost exactly the same number of fans has watched each club's league games since the Premier Division began in 1975. Together these two among the 38 senior Scottish sides command about a third of the total gate.

But a closer look reveals considerable differences. Of the two partners, repelled from each other by traditional enmity but entwined forever in a lucrative embrace, Rangers are decidedly the larger.

The accounts for 1978-79, the latest available, show that Celtic made a loss of £98,742 and Rangers a profit of £529,420. But that gap is a temporary one, reflecting an unusually thin year for Celtic at the box office.

The real difference between the two clubs lies in their capital structure, their investment of funds in the future, and their development of off-the-field sources of revenue. And here, despite the much-publicised setback of their social club, now under the management of Mr Eric Morley in a 50-50 deal, Rangers are some way ahead.

Rangers have an unofficial Stock Market quotation. Their shares are traded on the Glasgow floor. The 345,600 £1 shares are currently changing hands at about £15 each, which gives the company a valuation of around £5 million.

The premium on the shares to some extent reflects the club's asset value but mostly seems to arise from less tangible calculations. Rangers' financial advisers call it "intrinsic value," which invokes all the potent force of club loyalty and tradition.

The man with the largest stake is the vice-chairman, Mr Lawrence Marlborough, who controls 94,199 shares. Next comes John Gillespie, a Lenzie garage-owner who has built up a holding of 68,294. The chairman, Rae Simpson, an orthopaedic surgeon from Kilmarnock, holds 4627 and controls about the same number again.

The former manager, Willie Waddell, has 120 and newcomer John Paton, who holds the Scottish franchise for the sale of hackney-cab taxis, has 11,369.

By contrast, Celtic's issued capital is only £15,000, and where Rangers have about 1600 shareholders, Celtic have 120. While Rangers rank almost as a public quoted company, Celtic have much more the atmosphere of a private concern, a feeling heightened by their considerable eagerness over financial matters.

Mr Desmond White, CA, their chairman, secretary and one-time goalkeeper, runs their affairs from his office up a flight of stairs in Bath Street, Glasgow.

He explains: "The shares have been held in families over a long period of years. They are traditionally handed down from father to son or a near relation. And although we are not a private company insofar as we have more than 50 members we are in fact practically a private company in that there is practically no share movement except of the kind I have described."

There is no majority shareholder, but there are five important groups of

family holdings. The largest, of about 20 per cent, is in the hands of Mr White himself and his sister Mrs Anne Daly, of Newton Mearns.

They hold more than Celtic's three other directors put together. Tom Devlin, a retired trawler owner, has 1747 shares. James Farrell, a Glasgow solicitor has 759 and Kevin Kelly, a nephew of Celtic's former chairman, the late Sir Robert Kelly, has 346.

Rangers believe that no football club in the United Kingdom is making as much money as themselves. A financial spokesman told us: "Our profit on the field of about £529,000 in 1979 is quite exceptional." Their manager, John Greig, underlines his position of unusual privilege, in Scotland anyway, when he says: "We buy and sell players as we see fit" and not, he implies, when the bank or board think it expedient for them to do so.

On the face of it, Celtic, with their 1978-79 loss of £98,742, seem a long way behind. But there were other factors: Celtic for the first time in 17 years had no involvement in Europe whereas Rangers had lucrative ties in the European Cup before being eliminated in the quarter finals.

This season Celtic's fortunes in Europe have resembled Rangers' progress the year before and this, together with success in the Cup and a good run in the league, appear to have had a dramatically buoyant effect on revenues.

In 1978-79 turnover slumped by £300,000 but this year it has shown a recovery that will probably take it above £1 million. Mr White explains that the 1978-79 loss was also caused by a heavy deficit on the transfer account.

The club were therefore heading for a

fat profit on the 1979-80 account until the purchase from Liverpool of Frank McGarvey for £250,000. Even then Mr White expects a small profit and, doubtless, a reduced corporation-tax liability (Rangers hope to set their capital expenditure against tax).

And so the difference between the two clubs' turnover is typically less marked than shown in the 1978-79 accounts. The major distinction lies in Rangers' extraordinary success in raising money off-the-field through pools and lotteries.

Rangers Pools Ltd. are the most phenomenal money-making organisation in Scottish football. Since their inception in 1964 they have made £28 million in total, £4.5 million of which has gone to Rangers Football Club.

Nine thousand agents each week ensure 645,000 entries, with one female agent in a Lanarkshire factory laying claim to 1300 clients.

The money goes to Rangers Football Club Development Company Ltd. and is used for ground improvements, as well as financing other clubs.

Over the last 16 years Rangers Pools have taken over the lottery schemes of Cowdenbeath, Dundee and Berwick Rangers. Now Cowdenbeath receive £10,000 per year, Dundee £16,000 and Berwick Rangers £10,000 as compensation for Rangers encroaching upon their geographical area.

Rangers Pools Ltd. have five times as many clients as their nearest competitor, Manchester United, arguably Britain's best-supported football team.

The highest pay-out at Ibrox has been £96,000, collected after the prize-money had accumulated for three weeks when bad weather caused matches to be postponed.

In a normal one-week period the record cheque was £25,000.

The pools are a subsidiary of the Rangers Development Fund whose contribution to the club in 1978-79 was just over £1 million.

The pools offices are directly behind the traditional Rangers end at Ibrox. Somewhat ingenuously the club insists that the development fund is a completely separate company. Strictly speaking it is, but Mr Simpson is its chairman and Mr Marlborough is on its board.

Their donation far exceeds the modest £218,322 received by Celtic from the equivalent source in 1978-79; that figure itself seems to have been unusually high since Mr White says that the sum in the Celtic balance sheet of £764,921 represents "an accumulation of funds from the development fund made available to the club for ground improvements over eight years." This represents an annual average of £95,600.

Celtic have been therefore able to spend far less on ground improvements than Rangers. Mr White says they have spent about £1 million over eight years. Over a similar period, Rangers estimate their expenditure at about £6 million.

Ibrox is now arguably the finest stadium in Scotland. With its two new stands, one already open, the other to be ready by August, it has a seated capacity of 34,000, with standing room in the enclosure for 9000. More seating means a higher cash yield from the gate (see table).

But Rangers, though strong, are not impregnable. Alterations to the stadium and the long closure, now ended, of Glasgow's Underground affected their gates. They claim an average home attendance this season of 22,000 though authoritative sources in the game feel this to be an over-estimate, and that average gates are below 20,000.

Attendances here, as everywhere in football, are sensitive to success and failure. This year the club just failed to win the Cup and therefore have no place in Europe next season. The loss of potential revenue could run into hundreds of thousands.

Mr White says that Europe is "extraordinarily important," not only because it produces big revenue for the clubs but also because it yields extra bonuses for the players.

"Given the madness of the wage and transfer structures that are prevailing south of the Border, playing in Europe does give us a chance to attempt to retain our top players."

This year's tie with Real Madrid probably gave Celtic a quarter of a million pounds over the two games. Mr White says that had they won through to the next round the tie against Hamburg would have grossed them about £300,000.

In the little Scottish pond the Old Firm are the big fish. Mr William Coull, secretary of Montrose, recalls the day when his club received from Celtic after a cup replay a cheque which exceeded Montrose's takings for the entire season.

Everything is relative. When Celtic played Real in Madrid, Mr White calculates that the Spanish club took through the gate on that one night alone the staggering sum of more than £800,000. In other words, one game yielded more than Celtic's takings for the whole 1978-79 season.

Montrose are to Celtic as Celtic are to Real. How big is big?



The support that can't be ignored: how Old Firm fans dominate gate figures.



Rangers Pools' manager Hugh Adam . . . controls a phenomenal money-making organisation.

All figures for financial year 1978-79 unless otherwise stated in notes.

	RANGERS	CELTIC	ABERDEEN
League gates for season	559,000	545,000	325,000
Playing staff	31	32	34
	£	£	£
Turnover (a)	1,132,612	682,928	520,594
—including gate receipts	1,060,000	500,000(b)	460,808
Profit on transfer deals	59,113	—	18,660
Operating profit (loss) before tax	529,420	(98,742)	88,044(c)
Donations from development funds	1,038,017	218,322	46,981
Capital expenditure 1978-79	1,109,426	34,113	10,532
Authorised capital programme	4,500,000	—	250,000
Cumulative ground improvements(d)	6,000,000	1,000,000	200,000
	350,000-		
Wage costs (e)	400,000	350,000	263,278
Reserves	2,469,759	184,971	161,859

NOTES —

- (a) Revenues except donations (lotteries, pools, etc.). Celtic's figure includes transfer transactions.
- (b) Chairman's estimate.
- (c) Excluding sums spent on ground maintenance and income from donations.
- (d) Rangers and Celtic figures are for eight-year period to this year. Celtic figure is chairman's estimate. Aberdeen figure is for spending since 1975.
- (e) Rangers figure is club's own estimate. Celtic figure is "Scotsman" estimate. Aberdeen figure is from club's accounts. All figures include playing and non-playing staff.

Ambitious Aberdeen set £1 million-a-year goal

THERE ARE 15 minutes to go before the two fastest-rising clubs in Scottish football clash before a capacity crowd at Pittodrie.

Everyone in the 19,000 crowd knows the stakes — for the Dons, the league championship. This has taken three managers and five years of team-building to fight for.

For St Mirren — a ghost in the Dons' manager's past — a place in Europe.

Alex Ferguson emerges from the tunnel. The fans in the packed Beach End stand roar their approval: "Fergie! Fergie! Fergie!" Their hero waves back at the core of his support, pride blazing from his blue eyes.

"That's what it's all about. They are the people who really matter." Inside nerves show on almost everyone's face.

In the inner sanctum of the dressing room and the gym, the players are loosening up, testing their strappings, working out the massages that the club physiotherapist Roland Arnott has just administered. Each player has his own way of preparing for the big moment. Some stare wrapt in silent concentration; some laugh and talk as if the whole thing is routine.

"You can tell before a match how a team is going to play. Today it's going to be OK. You can tell from their attitude, there's a buzz in the air."

Roland Arnott is not just the physio — he's the nursemaid of the dressing room, laying out the kit the way each player is used to — a Lucozade here, a massage cream there. "If it's not there, you can count on them coming up to ask me where this or that is."

Fergie darts through the corridors, talking to everyone. He started that

the telephones, the questions of the statutory group of awestruck Boy Scouts who were being shown around.

Since then he has grown into a bigger and bigger impresario, keeping his audience happy, while nurturing his box of tricks: the squad often only learns of the team selection after the lunch at a private hotel suite in town.

They are superstars on the field. Their every move is imbued with the seriousness of a cosmic force. Yet, behind the scenes, the last minutes of organised panic in the dressingroom would not be entirely unfamiliar to the ordinary schoolboy or rugby club player — give or take a sauna, the multigym and a few thousand pounds of Ultra Sound massage equipment.

Outside, the task of funnelling the capacity crowd through the turnstiles is an operation fraught with difficulty. It has kept Ian Taggart, the club secretary, bouncing from his desk to the gates and back again since the first fans started queuing two hours ago.

He is responsible for every ticket and the 100 part-time staff who man and oversee the turnstiles and who steward the stands. He has to juggle the tickets with the gates and numbers he thinks will go through them. On this occasion one gate had to put up the full house sign.

Capacity crowds are a problem that any club would happily bear. They have put Aberdeen in the privileged position of being able to pay more than the bread and butter costs of running the club — £473,000 in the 1978-9 season — through the gate. In Scottish football outside the Old Firm, this is an excep-

The club turned over £500,000 for that season, and the hope is to break the £1 million barrier in the early eighties. The business did not just arrive, like North Sea oil. How then was it built up?

The answer lies as much in the board room as it does in the dressingroom. The real battles were fought a decade ago, when a take-over bid by dissident shareholders was fought off and the whole financial structure of the club changed.

Before the business of running the club had not wandered far from the Victorian path set by the rest of the football industry: the club was controlled by one or two major shareholders who sat in person or by proxy on the board and also on any plans to change the well-worn status quo.

Today the days of the autocratic chairman or group of directors are numbered. But a decade ago, those who emerged after Aberdeen's board room battle, the chairman Dick Donald and the vice-chairman Chris Anderson, made sure that no one interest could ever again wield the same constricting control. No-one can now own more than 15 per cent of the shares.

Mr Anderson says: "The policy has been to spread the shareholding throughout the city. We wanted to prevent what happened in other clubs, where one man's word was law."

With 200 shareholders, the board of three have a broad enough base to rule by consensus, but not be misled by equally debilitating extreme of splits.

Their innovative but relaxed style has set the tone of management for the whole club and it is Alex Ferguson, the man who came to grief under his former boss, William Todd, ex-chairman of St Mirren, who insists: "We don't have any board meetings."

The first task of the new board was to pump money into the business. Their share capital was increased from £10,000 to £100,000 and this began the programme which has made Pittodrie the first all-seated stadium in Britain.

Since 1975, donations supplied £200,000 for improving the safety of the ground. At least another £250,000 is committed to the construction of a roof on the south side, which when finished will

stadium in Britain as well.

The whole capital programme, including grants from the Ground Improvement Trust, is expected to cost about £750,000.

It is an investment which Mr Anderson saw as vital to the future of the game. The "entertainment industry" label trips all too easily off the tongues of the game's luminaries, but it was Aberdeen who were the first to wake up to the fact that clubs would have to offer tastier inducements than a mud-caked terrace in the rain, if they were to reverse the trend of declining gates.

Ironically, it was Americans who had imported the quaint game from the Old World who now had to give Scotland a lesson on how to sell the game. Chris Anderson and Alex Ferguson went over to see the hard sell for themselves.

"It's staring you in the face," the Dons manager said about his visit to the Washington Diplomats. "Everything's there. From drinks to the programme selling, to the families picnicking in the car park three hours before the kick off, to the disco for the kids — you make it a day out for the family."

Aberdeen's international goalkeeper, Bobby Clark, spent a summer with the San Antonio Thunders and found the players were projected as personalities.

Sponsorship knew no bounds from the player's personalised cars — compliments of the Ford Motor Company — to the hand-out tee-shirts and frisbees

flashing the name of the club and the sponsor round the town.

As Bobby Clark said, the result was not as important as the spectacle, which had to retain its novelty value in the face of stiff competition from American Football or baseball.

While recognising early in the seventies that the same hysterical pitch of razzmatazz would not wash with the Scottish punter who was born and bred to the game, Aberdeen realised that they could not afford to ignore its commercial potential.

The hitherto untapped wealth of lotteries provided, under the separate umbrella of the Pittodrie Development Association, £47,000 in the 1978-9 season.

The two lotteries run by the association have since built up to £100,000 this past season and are expected to go on to £250,000 in the early eighties.

Pittodrie is not exactly the great American super-stadium of the North-East. The gas works which loom large on the south side and cramp the style of the new roof and the number of seats it could cover, are a reminder that money is not the only barrier to expansionist dreams, back home.

The club nevertheless hope to build a car park at the back, if negotiations to buy the land from the gas board are successful, and at the front nothing less than a new sports centre is planned.

It is this commercial back-up which leaves manager Alex Ferguson in the happy position of being able to buy and sell players as he sees fit, rather than through any need to balance the books or pay for a new stand.

At Pittodrie he is one of a team of professionals. From Ian Taggart to the groundsmen, the job of running the club is taken care of. It was all so different in Ferguson's last months at Love Street, which ended in a torrid welter of claim and counter claim in the limelight of an industrial tribunal hearing.

"Fergie" had been the star of the show. He had reared the team from its youth, and dragged the part-time club into the Premier Division. Under him the gates had risen twelvefold. And "Fergie" was in charge, wearing five different hats.

"I remember one of the stewards running through to tell me five minutes before the kick-off that the toilets were blocked — and what was I going to do about it. That's exactly what was wrong with it."

But the day his chairman, Mr Todd, rolled up his sleeves and decided to come in full-time, Alex Ferguson claims, the problems started, the critical relationship between chairman and manager soured and the two personalities met head on.

Success on the field was not the be all and end all of the manager's job. The affair proved an invaluable if unpleasant lesson for Alex Ferguson: "When I first came into the game, my ideals were euphoric. But now I have really come down to earth."

"Earth" is as much the wild elation at Easter Road, when after hammering a demoralised Hibs team, and hearing that Celtic had drawn, they realised the League flag was theirs as it is the disappointment of losing Stevie Archibald to the bigger time of the South.

"To be a manager, you have got to have fire in your belly," Alex Ferguson says.

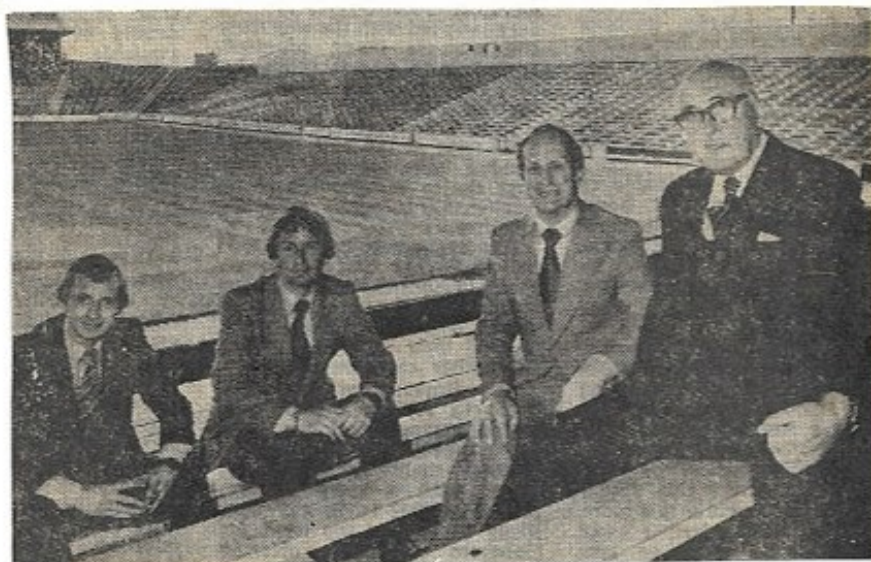
That fire had produced a team which had broken the Old Firm's 15-year stranglehold over the league championship. But it's their high level of business and organisation, which will make sure the Dons stay at the top.

Aberdeen Football Club's Revenue and Expenditure for year ended April 30, 1979

Revenue	
Gates and season tickets	£460,818
Donations from Pittodrie	
Development Association	46,981
Sponsorships and Commission	20,559
Scottish League Copyright	14,934
Advertising	8,819
TV fees	7,974
Other	7,490
	£567,575
Expenditure	
Wages—Players	£195,237
Staff	68,041
Directors' fees	1,500
Travelling and hotels	79,419
Repairs to ground, stands, etc.	56,671
General—Rates, insurance, fuel, etc	38,323
National Insurance	23,830
Police charges	20,975
Gatemen and checkers	13,541
Players outfits and medical, training	9,159
Depreciation on property	8,652
Other	12,286
	£529,634
Surplus	£37,941



Aberdeen players celebrate their sparkling league championship victory.



The club's other ambitious team . . . (from left) secretary Ian Taggart and directors Ian Donald, Chris Anderson and Dick Donald.

How two clubs rise above the suicide league

ST MIRREN and Dundee United are amongst the most successful of Scotland's full-time clubs. **DAVID HEARST** examines how they achieved their current place in the game's hierarchy by radically different methods. Below **ARNOLD KEMP** reports on the increasing urgency to sign young players.

"ARE you looking for an attractive, on-going but inexpensive way of putting over your company's message?" The ad-man's profile is unashamedly high in St Mirren's race for sponsorship.

Back in his cramped office overlooking the turf at Tannadice, Jim McLean works at the books every Saturday night.

Exploiting the market potential of the spectacle is for others: "My love of the game is such that I am not in the least bit interested in that side of it. That's for the directors to sort out."

The styles of St Mirren and Dundee United could not contrast more sharply, yet both clubs have withstood the rigours — some would say the suicidal strains — of the Premier Division to emerge the healthiest of the full-timers, after the Old Firm and Aberdeen.

St Mirren achieved this by revolution — changing its board, borrowing money, importing ideas, doubling its staff to establish one of the most elaborate commercial structures of any club.

Dundee United has survived on its players — a combination of lucrative transfers — almost £600,000 in eight years principally from Andy Gray and Ray Stewart — and a team reared on its youth. It all comes down to the searching eye and "wheeling and dealing" of one man — manager Jim McLean.

On average home gates of 8000 (St Mirren) and 9000 (United) both clubs are making losses on the playing side — £100,000 a season in St Mirren's case, although Dundee United are more guarded about their finances and will not reveal accounts of the 1978-79 season.

Less than a decade ago, St Mirren was a small part-time club floundering in the Second Division. The turning point came when Alex Ferguson arrived as manager to rebuild the team and drag the club into the Premier Division and full-time football.

As Tom Moran, the club's financial director, explains, the point came where they had to stop taking the easy option of selling players to buy new ones.

They secured an unspecified but "very substantial" bank loan to launch the lotteries, ground improvements and commercial programme they needed to expand — and to pay for the transfers of Billy Thomson and Jimmy Bone, the man who has led them to victory into the Anglo-Scottish Cup this season.

Tom Moran and Alex Ferguson scoured England for ideas and personnel to see how clubs like Plymouth and Rotherham survived on indifferent playing skills.

They bagged the assistant commercial manager of Leeds United and next week an ex-Wembley man will take up his post as general manager of Love Street Stadium.

Two years later, the investment is paying off. Two lotteries are churning out £8000 a week. The business side of the club, which sells the Saints in every

T-shirts to Panda gongs, has earned £240,000 in the first nine months of the last financial year.

By the end of the season, it promises to have made turnstile income for 1978-79 of £233,000 a decidedly poor relation.

The Love Street revolution has exacted its toll on the board. Today the club which next week will have three managers — for the team, the stadium and the business — bears little relation to the club which sacked Alex Ferguson, after his head-on clash with the former chairman, William Todd.

The seedy row which followed in the full public glare of an industrial tribunal provided an object lesson on how not to run a club — a chairman who felt his authority undermined by a manager who felt entirely responsible for the day-to-day administration of the club.

Two years of boardroom battles were only finally settled last December, when Mr Todd was ousted from the board by the present chairman, John Corson.

Safety and other improvements on the ground, on which the club will have spent £400,000, are still a long way from the goal of an all-seated and all-covered stadium, but the difference now is that Jim Clunie, the team manager, can buy and sell irrespective of the changes going on around him.

Which is what Jim McLean implies — but he has achieved that by radically different means.

"In the first years I was manager, I was out almost every night and every Sunday looking for young players. Three-quarters of the squad come from there and this is the only reason we have been able to hang onto £100,000 strikers." Narey was signed for £100.

But once signed he concentrates on developing their playing skills, rather

than their tactical sense, to rear them into professionals.

He considers it "one of the worst crimes of the game" to drop any of his boys, as part of a policy of knowing that only one or two players whose hopes he has built up, will actually make it; I don't like releasing anybody."

Jim McLean is sceptical of the ability of Scottish football to absorb change. The Tannadice and Dens Park grounds sit back to back, like two ugly twins in a perpetual huff. Although Tannadice looks definitely healthier, can Dundee really afford to have two competing relics of a pre-war age?

"It would be good for the city of Dundee if there was only one club. If you get too much too often, it's not good for you, but it will never happen. I know both sets of directors. It's unimaginable that one club will be able to take over the other."

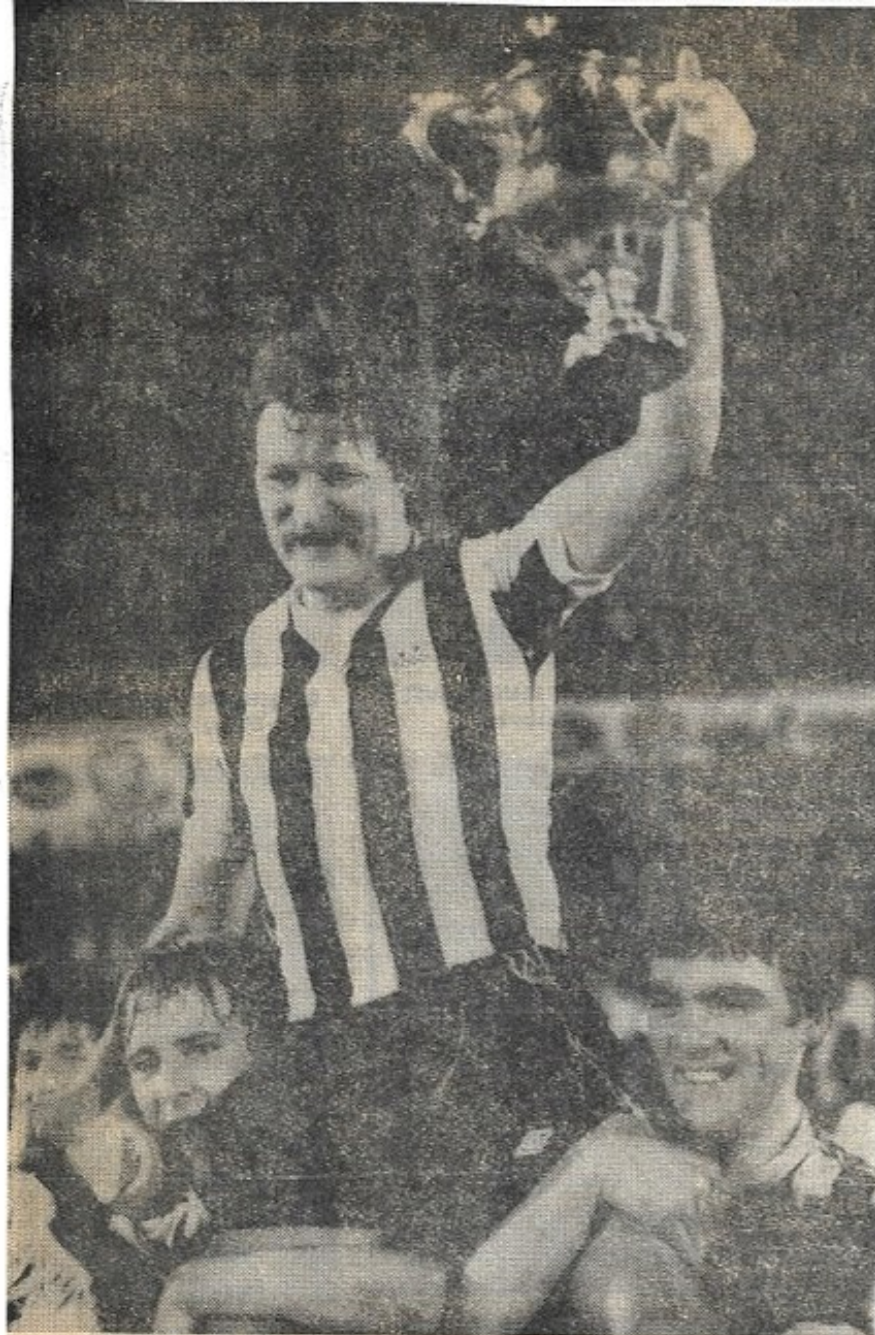
Religious differences went years ago, but the bigotry, like each club's jealously guarded traditions, sticks: "There are people who go into Dens Park and never come to Tannadice and people who come here and would never put their foot into Dens Park. It's as bad as that," says McLean.

That both Dundee United and St Mirren have kept their heads in a battle which has seen three other full-time clubs succumb, is a measure of their achievement. But for both, the margin of error is slight.

If sponsorship fails in the long term to finance the growth that St Mirren need, if lotteries become oversubscribed, or Jim McLean's side loses its shine, the slide downwards is a well-worn path.

● **RIGHT: Dundee United manager Jim McLean does the books at Tannadice, his regular Saturday night chore. But he admits he is not interested in the market potential of the club.**





Best of Buddies . . . Jimmy Bone holds aloft the Anglo-Scottish Cup which St Mirren won last month.

Scottish football: the pride and the poverty



The future of Hearts is in the net . . . coach Ian Brown and his team of S-form signings. The majority of boys are bound to be disappointed in their ambition to reach the top, but for the few who do the rewards may be great. Picture by Denis Straughan.



Scouts step up hunt to sign the flower of Scotland

IN THE sunshine of Edinburgh's early summer, Hearts cultivate their garden and hope that, a few years from now, there will be a fine crop. Their very survival may depend on it.

The ten young men seen here with their coach, Ian Brown, are part of the seed-corn of Scottish football. They are the S-form boys, which means that while still at school they are attached to a senior club and in their spare time receive coaching.

Only a handful will make it to the bigtime. The development of young footballers is infinitely variable and baffles all but the shrewdest (or luckiest) managerial or scouting eyes: some come early, like prodigies, and then sink from sight, others develop slowly and eventually flower into brilliant maturity. Mr Desmond White, chairman of Celtic, believes there really is no way of knowing.

But for Scotland's football managers it is becoming increasingly urgent to find out. For this there are two reasons.

First, most Scottish clubs depend on a regular surplus from the transfer account to balance the books. Secondly, freedom of movement, intro-

duced in Scotland this year, will have the effect of tying up the better players on long-term contracts.

It is also possible that by restricting the number of players going on to the transfer market it will drive up the fees. This has certainly been the case in England, where freedom of movement already operates.

Mr Ian Gellatly, chairman of Dundee, believes that clubs like his will no longer be able to buy players to replenish their pools. Instead they must grow their own and this year Dundee, Hearts and many other Scottish clubs have been investing in full-time scouts.

Clubs are allowed up to a maximum of 15 "S-form" boys. There is criticism of clubs who "take 15 to get one" but the boys don't stand to lose much except their hopes. Even so, Jim McLean, manager of Dundee United, finds the toughest of all his tasks that of telling a youngster he isn't going to make it.

The next step is to sign on as an apprentice, and there is no compulsion to sign with the club on whose books the S-form period has been spent. At this

point, some boys disappear to the English clubs, many of them to sink from the game without trace, and inducements may be given to parents in exchange for their consent.

Part-time clubs like Airdrie, who currently have eight S-form boys on their books, believe they enjoy something of an advantage over the full-time sides. Their chairman, Mr James Ferguson, says: "Where we score is by letting boys who want to go to university, or pursue serious training for their career, go part-time... We have a fairly good reputation among boys of that type and their parents."

The apprenticeship scheme was brought in to protect clubs from having their young assets snapped up by other sides under freedom of contract. Instead they will stay in indentures until they are 21.

Mr White of Celtic says: "We cannot really compete against England or Europe unless we put the accent on recruiting our own players."

"That is why under the new freedom of contract it was so immediately necessary to bring in the apprenticeship scheme. Otherwise it would have been a nonsense."

"I brought up this notion: thereby we have retained the concept of investment in youth which is of absolute necessity to all the clubs in Scotland."

Despite the apprenticeship scheme, clubs stand to lose the full benefit of their investment unless the transfer fees, which under freedom of movement are in cases of dispute to be determined by a tribunal chaired by Lord Wheatley, take account of star quality.

There is some anxiety in the Scottish game that the proposed transfer formula, taking account of seniority and wage levels, will not properly reflect market value. European clubs are seen potentially as rich predators of the Scottish game.

One of the criticisms of the Premier Division has been that its tight and competitive nature has made it impossible for managers to take the chance of introducing youngsters to the top level.

Now most clubs must give youth its fling. They have no option. As Alan Hart, vice-chairman of and commercial director of Hibs, says: "If gates go down we'll be looking for a couple of Maradonas among the S-form boys."

How Morton and St Mirren outpoint the other clubs

The following table ranks the Scottish clubs according to their total league attendances in season 1978/79. It also rates them in a performance index.

This index takes as its base the first year of the Premier Division, which was the season 1975/76.

Thus a club whose 1978/79 gate showed an increase since then scores more than 100, and a club with a decrease less than 100. Morton and St Mirren emerge as Scotland's most dynamic clubs. The table also highlights Scottish football's very long tail.

the other clubs

THE TOP TEN

	Total gates 78/79 (Thousands)	Performance Index (75/76=100)
All clubs	3616	94
Rangers	559	83
Celtic	545	86
Aberdeen	327	136
St Mirren	223	305
Hibs	206	72
Hearts	202	77
Dundee United	196	129
Motherwell	161	78
Morton	160	516
Partick Thistle	146	130

THE SECOND 14

Dundee	126	73
Ayr United	76	55
Kilmarnock	64	90
Falkirk	51	102
Dunfermline	51	104
Hamilton	45	110
Raith Rovers	39	89
St Johnstone	37	38
Clydebank	36	87
Airdrie	31	49
Arbroath	30	97
Forfar	26	217
Clyde	26	72

THE BOTTOM 14

Montrose	25	54
Queen of the South	25	56
Stirling Albion	24	104
Berwick Rangers	23	329
East Fife	20	54
Alloa	19	112
Stranraer	18	100
Cowdenbeath	14	88
Albion Rovers	12	150
Brechin City	11	183
Queen's Park	10	77
Meadowbank	10	100
Stenhousemuir	9	69

Famous clubs pay penalty for failure

THREE illustrious names in Scottish football — Hearts, Hibs and Dundee — are finding life particularly hard.

FOR THREE of Scotland's most famous football clubs debt and financial anxiety have been the reward for their determination to remain full-time. Like lesser gentry at a banquet, they sometimes get a slice off the Old Firm's joint, sometimes merely a tantalising whiff of the gravy.

Hearts and Dundee know what it's like to be out in the cold altogether. Next season Hibs are going to find out. While Hearts move back into the Premier Division, Hibs go down with Dundee. The Hibs secretary, Mr Cecil Graham, describes the possible consequences as "disastrous."

In the Hearts boardroom the polished wood gleams and the silver trophies shine from the cabinet: the atmosphere is of polite Edinburgh, of prudence, probity and perhaps conservatism.

Hibs, by contrast, display a raffish entrepreneurial dash, of which last season's signing of George Best was the most recent example. And on a rainy day, in the gloom of an almost deserted Dens Park, it is easy to sense decay.

For all their differences, despite the savage penalties for failure that Scottish football has brought them, these three clubs are united by their resolve to stay in the big time and the hunt for glory.

All three have seen the competitive pressures of the Premier Division spread from the pitch into the counting house. Mr Ian Gellatly, chairman and secretary of Dundee, says there's a "hell of a price" for failure and that the financial difference is colossal.

Going down, he reckons, will cost Dundee up to £200,000 in gate receipts, and so this year's recovery, which turned a £55,000 trading loss (in 1978-79) into a small profit, may represent no more than a remission from a creeping and enfeebling disease. Dundee believe their three years in the First Division from 1976-79 cost them £250,000.

For their part, Hearts ended their season last month with an overdraft of £167,000. They are budgeting for a substantial increase on the loss of £12,000 they made the year before. And Hibs, after a profitable 1978-79, were "really toiling," expecting to make a loss.

It is not surprising that, given Hearts' big overdraft, their chairman, Mr Bobby Parker, should think the banks run Scottish football. And although Dundee don't have an overdraft at the moment, Mr Gellatly and his fellow directors have given the bank "massive" guarantees, in addition to a floating charge it holds over Dens Park, in case a facility is required. "I should not like to see these guarantees called upon," he says.

According to Mr Graham, Hibs have "never been in the position where the bank has told us what to do." But Hibs still owe £150,000 to their chairman, managing director and major shareholder, Mr Tom Hart.

They have reduced the 8 per cent loan he gave on the security of Easter Road (a security which ranks second to the bank's floating charge on the ground). At one time it reached a high point of £250,000. The club have also paid off another £40,000 lent to them by Mr Hart's two sons.

Apart from the unbankable qualities of love, ambition, loyalty and tradition, what keeps these three clubs financially

grounds, which is understated in their balance sheets and against which money is lent.

Hearts in 1977 bought out for £10,000 a right of pre-emption from the local authority, giving them for the first time full ownership. Hibs have been trying to negotiate out of their feu a clause which says that Easter Road could be resold only as a sports stadium.

Of the three, only Hearts can have much hope of buoyant gates next season. But all clubs recognise that players' freedom of movement makes it harder to retain good men and almost impossible to buy them.

All are therefore turning increasingly to off-the-field fund-raising as a means of keeping themselves alive. And Hearts are also embarking on a major financial programme which is welcomed by some supporters as a belated sign of enterprise but regarded by others as too little, too late.

After a decade of inertia and almost ten years after Aberdeen gave themselves a shake that broadened their capital base and brought new blood to the boardroom, Hearts have at last responded to the growing restlessness of their supporters. Their shareholders have approved a rights issue which, if fully subscribed, should raise £100,000.

This will be used to begin a five-year programme of ground improvements with the objective of an all-seated stadium. The club reckon this will cost £1 million — an estimate which others in the game feel may err on the side of optimism. Such expenditure will qualify for grants of up to 60 per cent from the Ground Improvement Trust, which is funded by pools levies.

Hearts hope to raise the rest of the capital through gate receipts and, perhaps more realistically, by developing lotteries, an area into which they have also been slow to move. Lotteries made their first contribution to revenues in the year just ended and for Hearts, as for Hibs and Dundee, they are the key to the future.

Last October Tom Hart brought in his son Alan on a full-time basis. As vice-chairman and commercial director, Alan Hart says that the old Hibs lottery, sold mainly in supporters' clubs and yielding a steady £10,000 a year, has been replaced since November by a new Goldliner lottery run by a separate company called Capital Cash.

This has been building up steadily. "We're hoping to maintain a £5000-a-week donation and possibly push it higher. We're now selling about 45,000 cards, with a top performance of 48,500."

This is an impressive figure, implying an annual income of about £250,000. Mr Gellatly says Dundee are also aiming for "very much more" from lotteries — "though I don't think we'll get as high as Hibs."

Strictly speaking, lotteries should under the relevant legislation be used for the "development" of the club rather than day-to-day running. This can be interpreted liberally, as by Mr Gellatly, who concedes that Dundee are devoting "far too much" of their lottery revenue to running costs.

Hearts, on the other hand, interpret it strictly. Director Iain Watt is emphatic: "The actual football side must try to break even. The players' wages and the

running of the club, apart from ground improvements, have to be met by turnstile figures of between 16,000 and 17,000."

This is a tall order, given that Hearts' average home gate in the First Division was about 3500. It also contrasts with the Hibs' break-even rate of 8000 or 9000 which Mr Graham calculates is necessary to meet weekly running costs of £7000.

Mr Graham does not see why big clubs should subsidise smaller ones. "If you're a full-time club it is only correct if you keep your gate. A club has got to stand on its own feet, its own income, just like any other normal business."

For all that adversity binds them together, the three clubs are very much in the individualist tradition of Scottish football, each with a quite distinctive atmosphere.

Canny Hearts have their shareholding broadly spread through the douce burghers of Edinburgh and they will get first option on the new share issue. Hibs operate under what Mr Graham calls the "benevolent dictatorship" of Mr Hart. Mr Gellatly, the biggest minority shareholder, and his fellow directors keep Dundee afloat for no very obvious reward.

The financial problems brought by relegation do not only or simply arise from a decline in gates, or from the lower admission prices clubs can charge. Indeed, Mr Gellatly says their support was "fantastic" during their period in the doldrums.

What really hits full-time clubs who go down is the decline in away gates. For these games they rarely pick up more than the First Division guarantee of £500.

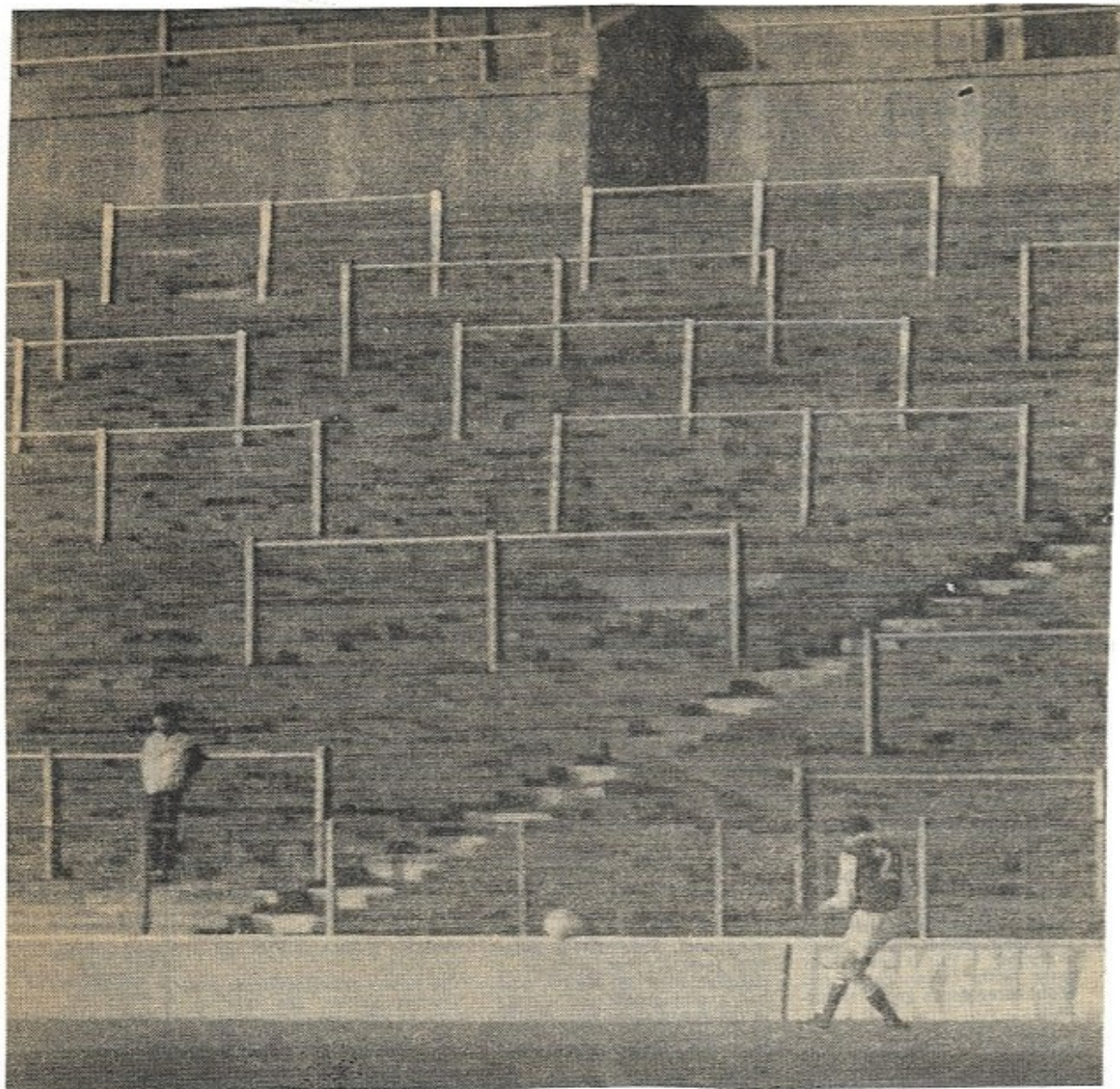
All therefore support the proposal going before today's a.g.m. of the Scottish League that in future home clubs should keep their own gates. Although Mr Gellatly believes this will produce only a marginal improvement in Dundee's finances, all three clubs agree it will make budget forecasts much firmer and less uncertain.

With Tannadice just up the road, there is a natural limit to the size of the Dundee gate. The Hibs support is fickle, voting with its feet if the team plays badly. So too do the Hearts fans, but a successful team could mine a seam of loyalty that would produce crowds second only to those of the Old Firm.

And so everything begins on the field. All three clubs sacked their managers last season. But pressure from the bank and soaring transfer fees make it hard to build and keep a team. And that's why all clubs are beefing up their scouting staff, to look for Maradonas in the game's abundant nurseries.

Are they abundant enough? Mr Graham says it would be a "major disaster" if the Edinburgh clubs went part-time. "That would be the end; it would just increase the dominance of Celtic and Rangers."

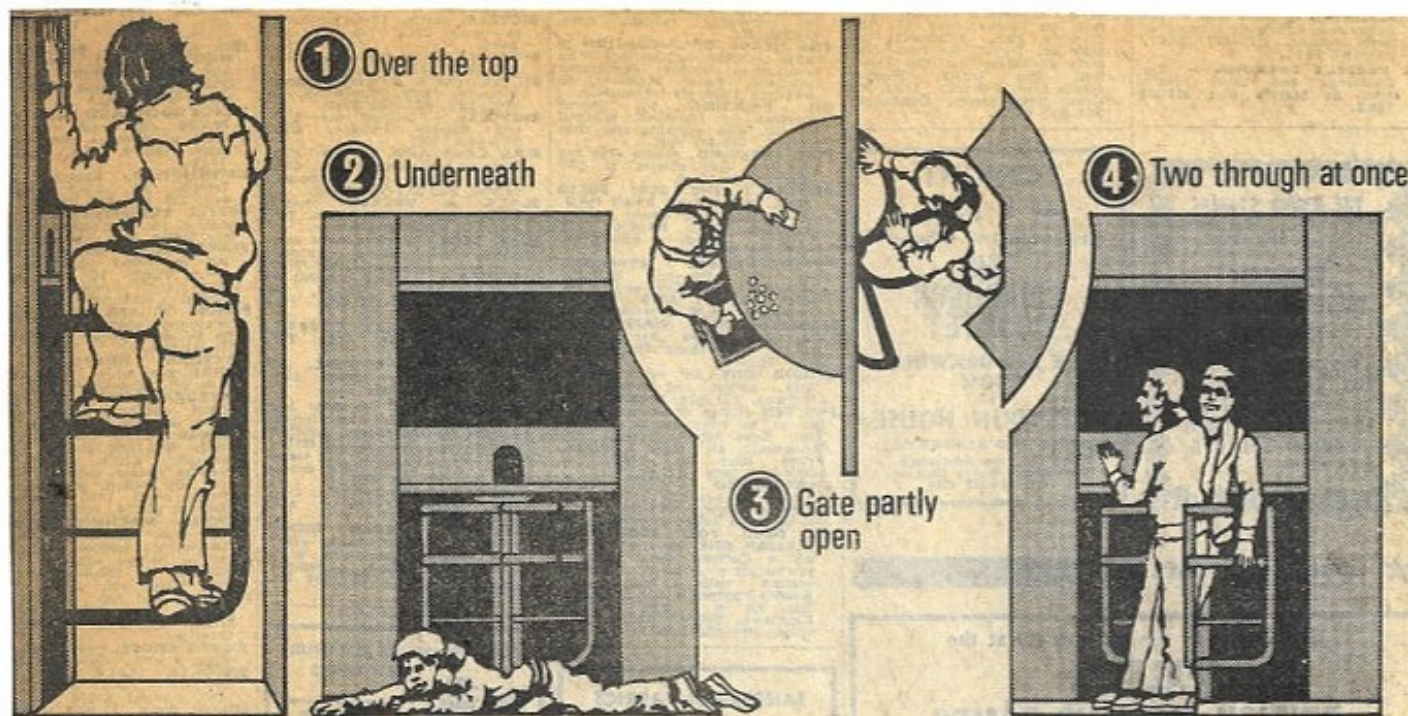
Mr Gellatly says: "We're all going to have to work a lot harder." Mr Parker says that the Premier League has been "like a death" in Scottish football. But the game simply refuses to lie down.



Hibs decided to close the main terracing at Easter Road for this end-of-season Scottish League match because of lack of support. The opposition was Partick Thistle.

Hibs: the balance-sheet revealed

	1978-79				
	£				
REVENUE					
Gates:		TV and radio fees	14,546	Police and Securicor	12,313
Scottish League	178,913	Pools copyright	13,814	Travelling, etc.	76,832
League Cup	29,883	Development club		Transfer fees paid	145,897
Scottish Cup	126,579	donation	44,530	Loan interest	14,400
UEFA Cup	21,181	Bukta contract	4,500	Upkeep of Easter Road	12,226
Other	2,733	Other	17,092	Rates and taxes	11,408
Season tickets	27,338	Total	666,629	Printing, stationery, advertising	3,910
Transfer fees received	173,000	EXPENSES		Other	27,943
Advertising revenue	10,084	Players' and management		Total	568,024
Profit on programmes	2,436	wages	243,657		
		Players' upkeep	5,598	Profit for year	98,605
		Turnstile operators, etc.	13,840		



Five easy methods employed by unscrupulous gatemen at football grounds to rob their employers.

How crooked gatemen operate the great turnstile robbery

LIKE any other cash business, football has security problems at point of sale. Policing the turnstiles, to make sure that all the revenues find their way into the right hands, tends to be a key task for club secretaries.

Almost everybody we spoke to acknowledged that turnstile security was a problem in Scottish football, though few admitted that it was a problem for them.

A secretary of a senior club says that he sacks one turnstile man per month: he pays people to dress up as fans and keep a watch on the turnstiles. "We have to change them pretty often," he says, "for they soon are recognised."

Mr Tom Fagan, chairman of Albion Rovers, recalls the day last season when he sacked all his turnstile operators half an hour before a league cup replay against Partick Thistle.

"I just wasn't happy with the security, or the returns," he said. "And the turnstiles were not in a good state of repair."

He bought ticket rolls of different colours and issued each turnstile man a roll. Then he posted another man beside the gates to collect the tickets from the fans who had bought them. "The turnstile men said they were not going to work in these conditions."

losing 20 per cent of the gate — £200 in £1000. "There had been absolute neglect of the turnstiles," he says. "Now I use people I can trust, mostly women."

Favourite dodges include letting two in for the price of one (plus a bribe) by means of a half-open gate, or via more athletic routes under or over the gate; at an all-ticket game letting people in for cash; and admitting people through exit or wicket gates.

Most Scottish turnstiles are of elderly design; their clocks may be damaged or, by use of a screwdriver or other tool, altered — either as the mileometer on a car can be tampered with or so that they do not record at all.

Turnstile men are casuals, paid about £5 a game. The bigger English clubs have installed electronic counters which check admissions at a remote point. So far the only Premier Division club to have done so is St Mirren.

The club's financial director, Mr Tom Moran, said it was impossible to quantify the amount added to the average gate by electronic surveillance but agreed that £400 would not be far off.

Visual display units in the stand show people coming in at each turnstile, and in the boardroom total attendance, in each part of the ground, is monitored constantly. The system is timed so that any

⑤ Turning back the numbers



pause in turnstile operation is picked up at once. "We can then phone through and get that turnstile watched."

Because the system also serves the statutory purpose under the Safety of Sports Grounds Act of providing police with information about attendance, it qualified for 75 per cent grant from the Ground Improvement Trust. Shortly after it was installed in 1978 the club found what appeared to have been an attempt to tamper with it. An electrician had to repair the wiring.

But human ingenuity is boundless. The system, says Mr Moran, "does not eliminate fiddling altogether."

Arnold Kemp interviews Tom Fagan

How Mr Fixit's deals keep Rovers alive and kicking

IT IS forenoon in the Casanova Bar, Coatbridge. A few young men order pints and play a desultory game of pool. Seated in the little office is one of the characters of Scottish football, Mr Tom Fagan.

For 26 years Mr Fagan has been chairman of Albion Rovers. He, like Tom Hart of Hibs, is one of the handful of "benevolent dictators" who help to keep the game afloat, sometimes apparently in defiance of the economic laws.

And from this base, rooted in the small time of Scottish football, set in the scarred industrial heartland, Tom Fagan has launched a career in the game during which he acted as power broker between the big and the small clubs (whose unrepentant champion he is), and pursued his diplomacy, through the international boards, across the continents.

As befits a former motor trader, he is reputed to be a shrewd and wily man, football's "Mr Fixit." One of his contemporaries says with a smile: "Tom Fagan holds committee meetings with himself."

In 1978, the last year for which accounts are available, Albion Rovers reported a deficit of £2500. Mr Fagan waves his hands in the air: "That's just a paper loss," he says, and explains: "We've sold players all my life." Indeed, the annual accounts over a decade show a more or less unbroken line of surplus on transfers, the best year being £14,000 in 1977.

Indeed, until recently, Albion Rovers did a remarkable job, in real terms, in sustaining gate and other drawings, but now he says: "Gates are not worth anything." Instead he prowls the touchlines of junior football, looking for the young players who will help him balance the books. He reckons that the junior clubs like him because he pays the signing-on fee promptly (£350 for a professional and £200 for an amateur).

Recently he bought a player from Maryhill and paid them the £350. Then he sold him to Motherwell for £40,000. Since that deal fell in the same year, Maryhill were entitled to another £2000 (or 5 per cent of the Motherwell transfer fee).

Mr Fagan brings to his brokerage in human flesh the shrewdness of his former trade and says he gets a lot of satisfaction from picking out talent. A dreamy look comes into his eye and he says: "I've just bought a boy from Blantyre

Celtic and he's a great, great prospect."

He wishes others paid as promptly as he. Stockport still owe him £10,000, outstanding on a £25,000 deal. The money has to be paid by June: "I've been very patient with them."

Mr Fagan, the major shareholder, is the chairman of a four-man board. (He has had to fight off only one serious challenge to his primacy, from the late John Lees, the macaroon-bar king.)

Surprisingly, though the graph shows that Albion Rovers have had to cut the wage bill in real terms over the years—the playing staff now stands at about 18—they have not turned to football's now almost universal nostrum, the lottery.

Perhaps this is because the other Lanarkshire clubs have flooded the market. As a result, he believes, lotteries may be

"dying off a bit." There are "so many of them, in every supermarket you go into."

Instead he is developing as a source of off-the-field revenue a social club in the basement of the Casanova. The bar business is in his wife's ownership and the basement has been sold to Albion Rovers, of which he of course is chairman, at a price which he reckons would allow them to dispose of it at a profit if need be. A floating charge of £70,000 has been raised on it by the bank and the brewers are also backing him.

The club already has a membership of 600, which he expects to rise to 1000.

What with pools money at £415 a point and transfer fees, he reckons that the small clubs can sometimes be wealthier than the Premier League sides. They have low overheads and wages and often a "bit more in



the bank" because the transfer market works to their advantage.

Part-time players, too, can sometimes be better off with their job plus their football wages. "Take, for example, a painter or a driver with his regular wage and his part-time football pay. A full-time club couldn't match it."

Albion Rovers, he claims, pay more than anyone else in the Second Division. Although he won't divulge specific sums this would imply that a player after a win could earn up to £50 in one game, including bonuses.

The economics of part-time football led to the admission of Meadowbank to the league when it was reconstructed. Mr Fagan now admits this to have been a mistake. But the strongest candidate, Elgin, was "impossible" because travel north would have been very expensive and it would have been hard to get players off work. "They would have had to be given lunch, high tea, and travel back overnight." Mr Fagan shudders at the thought.

Not surprisingly he is very much against the proposal, favoured by the larger clubs,

that visiting sides should no longer share gate receipts, which would be retained by the home clubs. "I don't see how it could be right. The small teams are providing opposition, entertainment and are providing it very well. They deserve something for their money."

On occasions Mr Fagan has acted as a broker between the big and small clubs when their interests have conflicted. When it was suggested the home teams should keep 15 per cent of their gates to pay for match costs (mainly for police) before dividing the balance with the visitors, Mr Fagan reached a compromise with Mr Willie Waddell of Rangers: they settled for 10 per cent, which the clubs endorsed.

Indeed, Mr Fagan reckons he's done more for the Old Firm than they've done for him. And he vigorously resists the idea that the tail of Scottish football is wagging the dog. "This is an old woman's tale, a myth. It's only democratic for everybody to have a say in football's affairs."

He is frankly sceptical about Aberdeen's ideas for reconstructing the leagues. "Whenever I hear of Aberdeen try-

ing to do something for Scottish football, I get suspicious." Their recent proposals to take some of the pressures off the Premier Division were "an Aberdeen reconstruction for the benefit of Aberdeen."

By virtue of the offices he has held in football, Mr Fagan is an experienced diplomat. He suspects that German and Italian "mafia" of trying to exploit freedom of movement, which is stipulated in the Treaty of Rome, as a means of stealing Scottish players.

But mostly he has enjoyed his travels, recalling his VIP treatment in various famous stadiums with a rather touching air of surprise (although on one occasion he was startled to have to pay for his own drink: a "wee dram" in the boardroom for visiting luminaries is one of the inviolable rules of Scottish football hospitality).

Sometimes you think that clubs like Albion Rovers are relics of another age and have survived beyond their allotted span. But as long as Tom Fagan is around this proposition will not be entertained. "People are dedicated to staying in football," he says, "and that's that."

Lottery takes chance out of football

HUGH KEEVINS

THERE exists a widely-held notion that a Scotsman's fondness for gambling would take him into an orderly queue waiting to place a bet on two flies crawling up a wall.

Substance is given to that theory in the case of an important group of mostly part-time clubs who derive invaluable revenue from their own lotteries.

A plethora of them have created the situation whereby, in the words of one club secretary, "each club's is being sold in the other's territory to the extent that the ordinary man in the street doesn't even know which club he is supporting financially when he buys a ticket."

Albeit unconsciously, he is nevertheless providing up to half of the revenue which has propagated the success of clubs like Kilmarnock, Partick Thistle, Motherwell, Morton and Airdrie.

Kilmarnock freely acknowledge that lottery money pays for all remedial maintenance work on their ground, Rugby Park, while the transfer of a valuable playing asset at least once every two seasons keeps the club solvent.

"We have to hope that we can rear our own young players, then we must sell them to stay alive."

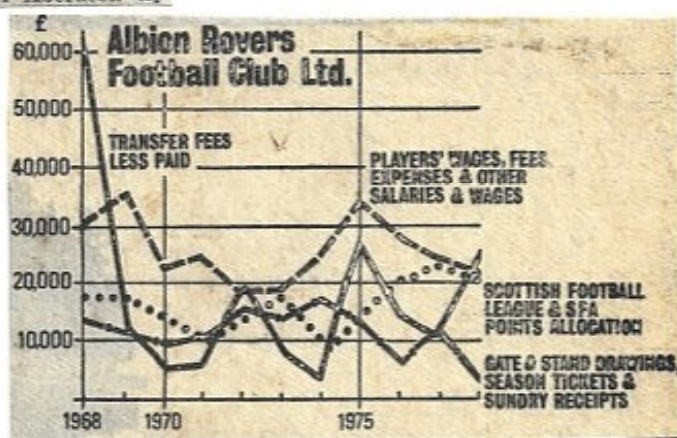
In this respect Kilmarnock have been outstandingly successful, if it is fair to call it that, in off-loading Jim Stewart, Gordon Smith and Davie Provan to Middlesbrough, Rangers and Celtic respectively, for more than £250,000 in the last three years.

Without question, though, Motherwell are an ambitious club with the Midas touch in the lottery business, and the only full-time club in the group. As well as handling their own lottery, which continues to transform their Fir Park ground into one of the neatest in Scotland, there is within the club an organisation known as Lottery Management Services.

This is an off-shoot of Motherwell F.C. and actually handles the lotteries of 50 per cent of all other senior clubs in Scotland.

Very soon they will take over the running of Celtic's development scheme at the request of the Parkhead club. Motherwell's commercial manager is Jim Lewis who once again concedes that his function is to provide Motherwell with funds for their off-field upkeep, while the football team itself creates its own level of wealth depending on how successful it becomes.

Partick Thistle, Glasgow's part-time Premier Division club, found the financial penalty of aiming high as



The fortunes of Albion Rovers . . . calculated over the years at 1980 prices.

hefty as £75,000 six years ago when they were last a full-time club. Now they are at the stage where in the words of their chairman, Miller Reid, "our losses are manageable."

Here again two Partick Thistle lotteries have heaped bring about this state of affairs although the club admit that in recent years they have yet to break even financially.

"But we can direct our own resources," says Miller Reid. "I don't know about other clubs but Partick Thistle most assuredly do not need to sell any players to survive."

Morton have had an uncanny knack over the years of weathering any turbulence. The denizens of the shipyard town of Greenock have also noticed over the last 12 months the arrival of kiosks in the main thoroughfares selling the inevitable lottery tickets.

Unlike other areas, however, they know exactly who they are supporting with their small change, but they are as willing as all the rest and the local team prospers.

Another club for whom Motherwell handle the lottery is Airdrie. Since Lottery Management Services took over, Airdrie's "take" has increased substantially. Compared with the £5000-a-year yield when it was managed for the club by Littlewoods, it has since August raised £12,000.

Airdrie are also pursuing local sponsorship and the social club raises about £8000 a year. Their chairman, Mr James Ferguson, believes that promotion to the Premier Division on balance will be financially beneficial, thanks to bigger gates. They expect Strathclyde Region to give them 18 months' grace before insisting on statutory ground improvements (by that time, of course, they may be down again).

Mr Ferguson says the locals didn't really believe Airdrie were serious about promotion. "There was a story going round the town that if we won promotion we would sack the manager." But when they turned down a £150,000 offer from Hibs for their home-raised player Sandy Clark, gates doubled.

DAVID HEARST shows how a little club can prosper

Montrose enjoy fruits of failure

MONTROSE Football Club vigorously deny that they would ever sincerely want to be third.

Their secretary, Mr William Coull, says there is every financial incentive to get into the First Division and would only draw the line at the Premier League where a club has to be amongst the Rangers and Celtics or "they can forget it."

But a closer look at the club which nestles comfortably in the fat lands of Angus on a credit balance of over £70,000 and a further £25,000 in deposits, reveals that they have found their level and there is little incentive to rise above it.

Their chairman, a former Provost of Montrose, Mr William Johnston, says that their

main footballing aim is to get a home win. Gates fluctuate between 400 and 1500, but a winning team at home keeps the people happy.

"If we were going into the Premier Division we would get beaten every week and nobody likes that. The hardy annuals love to see the team winning the local derbies, and next season we are going to have four local derbies."

Indeed, the three Second Division teams of Montrose, Brechin City and Forfar will gladly welcome their old partner, Arbroath, back into the fold, as that team have been relegated this season.

The four clubs share a lottery, which paid Montrose £19,000 up to the end of January — more than twice the income from their gates.

Lotteries and donations brought in over £46,000, or 40 per cent of their turnover and even their share of the pools money came to more than their £8400 profit from the gates.

It makes an odd picture. The town of Montrose has never reared its own professional players. All 18 part-timers are shipped in from Aberdeen and Dundee to earn anything from £19.25 basic to £40 for a win.

What keeps it all going? "Our own efforts," replies Mr Coull, whose wife, Violet, does the books. With local bingo, social clubs and occasionally William Johnston's mouth organ, for he is a TV entertainer as well, Montrose is run on dedicated team effort and enjoyment. But there again football does count itself in the entertainment industry.



Chairman Johnston . . . in the entertainment business. Picture by Hamish Campbell

DAVID HEARST concludes our investigation of Scottish football with this report on what the players can expect to make out of the game. For years they were bonded men, part of their club's moveable assets; but freedom of movement, which takes effect in Scotland this year, will change all that. Already it has had the effect of forcing clubs to put their valued players on long-term contracts and has driven up basic wages by up to 40 per cent.

Soccer slaves shed their chains

IT WOULD be hard to whip public opinion into a state of white-hot indignation over the wages and life of a footballer.

Who needs rights and unions, when you have got the million pound feet of a Gray or Dalglish riveting the eyes of a nation at Hampden this afternoon?

But the reality for Scotland's 600 or so professional footballers is much less exotic than talk of seven-figure transfers would have us believe.

For the handful of players who reach and stay at the top, there is big money to be earned in Scotland, although, as we shall show, loyalty to one club does not pay and few can resist wages south of the border, which can be as much as five times as high.

But what can the majority of players, whose careers average ten to 15 years and can be cut short any time through injury or relegation, expect out of the game?

Wages are one of a club's most zealously guarded secrets. No manager will reveal the deal he gives each player — not only because he doesn't want other clubs but also because he does not want other players in the same team to know.

Ideally a manager would like to pay all players the same wage. Jim McLean of Dundee United says: Harmony goes out of the window when somebody who is on a high wage has a worse game than the lad who is on a lower wage."

In practice the stars of a side are on higher wages—they have to be, one manager said — although three-quarters of a team will be on a par.

It has, however, been possible to form a general picture of the wages structure

For most professional players life is no bowl of cherries —but it's improving

Rangers and Celtic players were earning last season (1979-80) between £15,000 and £17,000, before tax, a year.

A weekly wage comprises a basic salary, appearance money bonuses for points. There may also be bonuses for particular matches and for the club's position in the division at the end of the season.

Bonuses provide half as much as the basic again, so although a 23-year-old may enjoy the salary of a top business executive, his wage packet fluctuates dramatically with personal form and team success.

A top Premier Division player said he earned £190 a week, comprising £125 basic, £25 appearance money and £40 a win.

At the bottom of the division, Hibs paid its squad a basic of £6000 a year (with the well-publicised exception of Georgie Best). A list of take-home salaries quoted by Hibs secretary, Cecil Graham, and director Alan Hart, ranged from £8900 to £9784, but this

were relegated.

A successful part-timer for clubs like Partick Thistle, Morton or Kilmarnock are on basics of £4000 and bonuses of £2000, which represents a generous second income. As manager Bertie Auld points out: "A part-time player can often be earning more than a full-timer. My players don't want to go full-time."

The majority of first and second division clubs pay around £2000 to £3000 a year.

Tony Higgins, chairman of the Scottish Professional Footballers' Association, the players' union, says that their main concern is to raise the basic wages of the game. Bonuses are a matter for the player to negotiate.

But these figures are being affected by a fundamental change in the way player's contracts are handled.

Three words have cost most top managers dearly, as they have shifted the perennial balance of power from club to player. For the player, they



the twentieth century, for the manager they spell trouble: Freedom of Movement.

From the scout at the school playing ground to the testimonial, managers reared and reigned over their players like paternalistic autocrats. Once signed, a player was the property of the club. He could be suspended and not training, but the club still had the right to retain him.

Now, that vital element has changed. Once his contracted period (including option clauses) with his club has expired, a player is free to join any other club who will accept his player's registration. His former employer can try to entice him back, but they no longer have the power to hold him.

If two clubs fail to agree on the price of a player who has signed with his new club, two weeks before the shutter falls on June 30, the matter goes before a tribunal, comprising the president of the Scottish Football League, Tom Lauchlan, the organiser of the players' union, Harry Lawrie, and an independent chairman, Lord Wheatley.

The tribunal will assess the amount of compensation the former club will be paid for the loss of the player by looking at his wages, length of service and age. Their decision is final.

Three different tribunals will regulate the transfers within Scotland, between Scotland and England and Britain and the EEC. The last is set up by

player's price by multiplying his gross income by a numerical factor which diminishes with age.

Mr Lawrie says: "We are definitely in the driving seat now. Freedom of movement reverses the whole position. It does not stop the club putting continuity into the contract, but what it does mean is that the player is entirely free to reject it."

Freedom of movement, which has been working smoothly in England for a year, will not result in the mass exodus of talent that some managers at first feared.

But it has forced managers to put their best players on long-term contracts, ranging from two to eight years. The price of this has been to raise basic wages by as much as 40 per cent.

Jim Farry, secretary of the Scottish Football League, says: "Clubs have not benefited one iota from freedom of movement. It has led to a remarkable increase in wages."

For Mr Lawrie, the emergence of long-term contracts is the first real guarantee of employment in an industry where hiring and firing is an ignoble tradition.

For managers, it has meant taking an expensive gamble, for who is to say how long a striker can stay at the top? Every manager we approached said that he had his players safely in the bag, but thought that the effect on the rest would be "disastrous."

No-one wants to be the guinea pig for the tribunal. Alex Ferguson, manager of

Aberdeen, and vice-chairman of the newly-formed managers association, doubts the tribunal's competence to assess a players' market value, without a representative of the managers.

But Mr Lawrie hotly rejects this: "They have got their representation through the league. If we had any more on the tribunal it would be three-to-one against me."

Ernie Walker, secretary of the SFA, feels that once the shock has worn off, it will be business as usual — implying that freedom could work both ways, and some players might not find themselves as wanted as they had expected: "I think the thing will calm down and 95 per cent of the players will finish back where they started."

The appearance of lawyers at wage negotiations may inject the fear of God into managers and directors, but they reflect a response to a system which rarely rewards loyalty to one club.

If a player stays, he may generally expect taxable benefits of £800 after four years and £1200 after eight years. These are recommended not guaranteed.

Testimonial matches are also a matter of the club's discretion. Their value and frequency vary enormously. John Greig was reputed to get over £78,000 of tax free income from his. Their tax-free status has been a running battle between clubs and the Inland Revenue.

Benefit matches are administered by a specially constituted committee independent of the

club concerned. Officially they have to write to the club and the SFA to gain permission to hold the benefit.

The Inland Revenue tried to prove that the proceeds derived by the promoters represented a "trade" and therefore became tax assessable. A test case was held over the £13,000 earned from a benefit for the former Nottingham Forest player, Sammy Chapman. The Inland Revenue view was rejected by the Special Commissioners in 1968, although the matter has yet to be tested in the High Court.

But more usually testimonials are modest affairs. A former Hearts star, the universally admired John Cumming, whose benefit match was played in Edinburgh two weeks ago, can not expect to get more than £8000 — 13 years after his last professional match.

These sums are a mere pittance compared to what a couple of top transfers could bring. Unlike in England, where a fixed 5 per cent of the fee goes to the player and another 5 to the Player's Benevolent Fund, it is up to each player to negotiate his cut in Scotland — although this broadly follows the 10 per cent guideline.

He may get two fees, if his former club are anxious to sell, but although all the benefits of a transfer are taxable, a top player is often offered perks like low or even interest-free mortgages to ease his move.

Everyone agrees that million pound transfer deals pose a threat to the whole system. But the pull of the south is as strong today as it ever was, with salaries five times as high. Even the Scottish League champions, Aberdeen, showed they were no match for Spurs' claim on Stevie Archibald.

In England, the management committee of the Football League, is trying to press for cash-on-the-nail transfers as a way of limiting ludicrously high transfer fees.

English clubs' method of paying in protracted instalments has long been regretted in Scotland, where payment is traditionally prompt.

Tom Fagan, chairman of Albion Rovers, said: "If they called in all the cheques that are bouncing around England, clubs would go bankrupt," and Ernie Walker of the SFA wryly remarked: "There is a rumour that there's only one cheque going around England."

Scotland has no recourse to limiting transfer fees which are

largely determined by England. Mr Lawrie argues that the only way to keep players in Scotland would be a much more widely used pension scheme.

Here the resistance comes from the players themselves, who think more in terms of having the good life now than an income which they can only receive after the age of 35.

Educating players to keep pace with the increased responsibilities of their profession is a slow process, and courses in business studies for players are slow in getting off the ground.

Tony Higgins feels it has to come: "Over the years, there have been too many players who have earned a lot of money in the ten or so years of their career, and often the pressure was on them to get into a business, whether or not they knew anything about it. Within two or three years they would be ripped off."

Apart from raising his status, freedom of movement has this season raised a player's basic salary by up to 40 per cent; and although the clubs are feeling the huge rise in their wage bills, it has considerably raised the bargaining power of football's once bonded men.

Scots are poor relations

By Professor JOHN SMALL and ROGER NICHOLSON of Caiystane Consultants and ARCHIE McARTHUR, lecturer in accountancy at Heriot-Watt University

GIVEN the apathy which normally exists amongst shareholders, all the Scottish clubs, with the exception of Hearts, are effectively director-controlled. Even in the case of Hearts a limit is placed on the maximum number of shares a shareholder may own, giving a very wide distribution of shares. This together with restrictions on voting rights makes changing directorships without the consent of the directors difficult.

Those who are shareholders don't invest for monetary reasons. Similarly, directors' fees are only paid by three clubs: Aberdeen, Celtic and Rangers and these can hardly be described as generous, amounting to £1500, £8000 and £18,561, respectively in 1979.

Of the £18,561 paid by Rangers in 1979, £17,361 went to one director the identity of whom is not difficult to deduce — Mr Willie Waddell.

Scottish clubs are not subject to the constraints of their counterparts in England whose directors are not allowed any emoluments, effectively debarring any director being an employee, or, perhaps more importantly, vice versa.

On the other hand club directors are usually enthusiastic supporters and find their involvement a rewarding hobby in itself. In the main the directors of Scottish football clubs do not benefit materially from their position. On the other hand there are certain rewards accruing to them in particular the comforts of the boardroom and the directors' boxes.

In addition, their personal

and business status derives considerable indirect benefits from their association with the clubs especially if they also happen to be chairman.

What about employees — such as the manager and the players? Limited companies are to disclose the earnings of employees exceeding £10,000, in bands of £10,001-£12,500, £12,501-15,000, etc. The table shows the declaration made by the clubs in this respect for 1979.

It is interesting to note that more players with Liverpool FC, 23 in 1979, earned in excess of £10,000 than all of the Scottish football clubs put together! Of course players may get other benefits from outside the game but in these circumstances is it any wonder that our best players seek greener pastures south of the border, or for that matter that our most promising young players join English clubs straight from school.

TOP SALARY LEAGUE TABLE

Employee Remuneration (£) 1979.

Number of employees with (declared) earnings in the following brackets:—

	10,001-12,500	12,501-15,000	15,001-17,500	17,501-20,000	20,001-22,500	22,501-25,000	25,000+
Aberdeen	4		1				
Celtic	3			1			
Dundee United							
Hearts							
Hibs							
Rangers	12		1				
Liverpool	5	1	3	2	5	2	5
Manchester United	4	5	4	1	1	2	3

Rowdies cut football following

ORC POLL

THE SCOTSMAN

The potential audience for league football in Scotland is enormous. But drunkenness and rowdy behaviour in the grounds, as well as poor facilities, are keeping many people away from the matches.

These are some of the main conclusions of a survey about the problems and prospects of Scottish football, carried out for "The Scotsman" and Scottish Television by Opinion Research Centre.

The survey is the first major investigation of public attitudes to football in Scotland. It comes at a time of considerable difficulty for the game. But it was conducted before the riot at the Scottish Cup final between Celtic and Rangers and therefore does not represent a temporary sense of outrage prompted by the scenes at Hampden.

Even though the game may be facing problems, its chief foundation — popular interest — shows little sign of weakening. Indeed, the survey confirms that Scotland is "football crazy."

No less than 80 per cent of the male population say that at one time or another they have been to a league match. But only about half of them, 38 per cent, have been to watch a match this season. Some 11 per cent say they have been going to matches regularly this year, 17 per cent occasionally and 10 per cent hardly ever.

These figures may be read with only some satisfaction by members of the Scottish football fraternity, for they indicate that just under 200,000 Scots are regular matchgoers.

Nevertheless, they also highlight two of the problems facing the league. The first is that the great majority of those who have been to any matches at all this season are not, according to their own testimony, regular matchgoers. The clubs have yet to find some way of converting this large but intermittent audience into regular matchgoers who will be marching through the turnstiles every Saturday.

The second problem is related to this, and may be more important in the long run. It is that the people who go most often to the matches are young — around 50 per cent of the two younger age groups (18-24 year-olds and 25-34 year olds) have been to at least one match this season.

And other evidence in the survey suggests that it is their behaviour which is turning off the very people the league needs to attract to matches if it is to maintain or increase attendance figures — older, married men with families.

Another pair of questions shows the same pattern of answers, and confirms again the tremendous popular hold of football over the Scots. As many

as 50 per cent say they support a particular team, rising to 64 per cent among the 18-24 year-olds. In reply to a follow-up question 38 per cent claim that they "usually" or "sometimes" watch the games played by the clubs they follow, 52 per cent in the case of the young.

The gap between active and potential support for league football is already wide, and seems to have widened considerably over the last few years. Compared with the last five years or so seasons, some 53 per cent report that they have been going to fewer league matches this season and only 7 per cent have been going to more.

This general drift away from matchgoing is more or less uniform through the population, but — as might be expected — is least in evidence among the young.

The reasons for declining attendance at league matches are not hard to find. Two major deterrents — especially to the over-35s — are other fans: 64 per cent are frequently put off by excessive drinking and drunkenness, 54 per cent by excessive bad language or behaviour. Both factors are much less important to the young — who are probably the main offenders themselves.

Facilities at the ground are also quite an important negative influence: 48 per cent often think twice about going to a match because they know they will be "out in the cold when watching a match." Apart from uncovered stands, poor facilities generally — refreshments, toilets, car parking — are a major consideration against going out to a match for 47 per cent. Again, the young are much less concerned about these two drawbacks.

Very few people indeed say they are put off by a difficult journey and barely more than a quarter say that the cost of getting into a game is often a disincentive.

Nor does the standard of play seem to be keeping people away: 30 per cent say they don't go to matches as often as they might because the standard of skill of the players "isn't high enough" but 43 per cent say this never influences their decision. Around a quarter are put off by the amount of foul play.

There is, however, some evidence that league matches are failing to entertain many potential matchgoers, especially the over-25s. Some four out of ten stay away from matches because they feel the play is "often defensive and boring."

One problem the league can do little about is time. For roughly half the population, lack of time on a Saturday afternoon is frequently the decisive reason for not going to matches — curiously enough this seems

to be a bigger obstacle for the two younger age groups than for their elders. Not surprisingly the hard core of regular matchgoers consider this a relatively minor difficulty.

Although fewer people may be going to see games, this should not be taken as a sign of declining interest in league football. An astonishing high of 69 per cent of Scottish men say they watch league football regularly on television — more than six times as many as the number who say they watch matches in person.

Televised football is less popular among the young (who presumably prefer the real thing). It has a particular attraction for married men, the over 55s and the lower socio economic groups. If anything, regular matchgoers are the most avid watchers of football programmes on television — which suggests that televising football does not necessarily reduce attendance.

But there is no getting away from the fact that a great many people are beguiled by the thought of watching football on television at home — almost certainly because of what they see of the behaviour of other fans at the grounds. Sixty-two per cent assert that they would rather watch a league match in the comfort and safety of their own homes.

Similarly, 65 per cent are prepared to admit that they see as much football as they want to on television — another warning signal for the league if it is to have any realistic hopes of increasing the gate at league matches.

Fifty per cent also agreed that a televised match "gives you a much better view of the play than when you go to watch it yourself." The young and regular matchgoers are least impressed by this argument — which finds greatest support among the over 55s, for whom this may be a real concern.

If they are conscious of the attractions of watching football on television, many Scots are equally conscious of what they are missing — as many as 52 per cent consider televised league matches a poor substitute for the real thing "because you miss all the atmosphere if you just see it on TV." Even more — 58 per cent — find televised matches unsatisfactory because "they don't usually show the whole match on television."

The survey was based on a representative quota sample of 821 males aged 18 and over. Interviewing took place between May 2 and 7, 1980, in 50 areas throughout Scotland excluding certain outlying regions Highlands, Islands, Borders, Dumfries and Galloway.

	18-24-y-o %	Tayside %	Grampian %	Lothian %	Strathclyde %	All %
Q.—Compared with the last five seasons, would you say you've been to more Scottish League matches this season, less, or about the same number?	14	12	2	3	9	7
More	44	45	54	54	53	53
Less	38	42	42	36	34	36
About the same	4	1	2	7	4	4
Don't know						

Those saying they very or quite often do not go to a game for the following reasons—

There's too much drinking and drunkenness	64	49	68	35
There's too much bad language and behaviour	54	30	57	46
I don't always have the time on a Saturday afternoon	49	56	49	54
You're out in the cold when watching a match	48	39	47	44
The facilities—refreshments, toilets, car parks, etc.—are very poor	47	33	49	45
The play is often defensive and boring	37	31	37	36
I don't feel at ease with the sort of people who go to matches	36	22	47	28
The standard of skill of the players isn't high enough	30	26	29	34
It costs a lot to get in	27	23	26	24
There's too much foul play	24	13	24	20
The journey to the ground is difficult	19	17	19	16

Q.—Do you support a particular team?

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Yes	50	51	51	55	51	64
No	49	48	49	45	49	36
Don't know	1	1	—	—	—	—

Q.—If so, do you go to their matches?

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Yes, usually	15	19	8	12	22	24
Yes, sometimes	23	22	30	25	18	28
No	11	10	11	16	10	8
Don't know	1	—	2	2	1	4

Q.—Have you ever attended a Scottish Football League match?

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Yes	80	82	79	81	79	80
No	19	17	21	19	21	20
Don't know	1	1	—	—	—	—

Q.—If so, have you been to a match this season?

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Yes	38	39	40	34	47	50
No	42	43	39	46	32	29
Don't know	1	—	—	1	—	1

Q.—If so, have you been going to matches this season —

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Regularly?	11	13	5	10	18	20
Occasionally?	17	17	18	14	23	23
Hardly ever?	10	9	17	9	6	7
Don't know	—	—	—	1	—	—

Q.—How often do you watch Scottish League Football on television?

	All %	Strathclyde %	Lothian %	Grampian %	Tayside %	18-24-y-o %
Regularly	69	70	67	69	73	61
Occasionally	18	18	20	17	23	28
Hardly ever	9	10	8	8	3	9
Never	4	2	5	6	1	2
Don't know	—	—	—	—	—	—

Those agreeing very or fairly strongly that:—

I see as much Scottish League Football as I want to on TV

All %	18-24 year olds %	Married %	Attended match this season %
65	59	63	50

I'd rather watch a Scottish League match in the comfort and safety of my own home

All %	18-24 year olds %	Married %	Attended match this season %
62	45	66	44

There's no substitute for watching a match yourself because they don't usually show the whole match on TV

All %	18-24 year olds %	Married %	Attended match this season %
58	62	56	74

I'd rather go to watch a match myself because you miss all the atmosphere if you just watch it on TV

All %	18-24 year olds %	Married %	Attended match this season %
52	61	48	75

Watching a match on TV gives you a much better view of the play than going to the game

All %	18-24 year olds %	Married %	Attended match this season %
50	38	52	37

Scots resistant to football innovations

24

Scotsmen have a deep and abiding interest in football and most, in contrast to their mainly conservative views on the game, support enlarging the Premier Division and switching to summer football.

These are further conclusions of a survey conducted by Opinion Research Centre for "The Scotsman" and Scottish Television.

A great many Scottish males still have their doubts about the Premier Division, inaugurated some four years ago and the last major innovation in Scottish football.

While most would like to see the division expand from ten to 12 clubs, they show little enthusiasm for any other form of reorganisation. There is an even more forthright rejection of any change in the constitution of the Scottish League, or in the way that pools revenues are shared out between the clubs.

The one area where there is a strong mandate for change is in the facilities provided for spectators by individual clubs. And a majority welcome possibly the most radical suggestion of all — that there should be more games during the summer, when the Scottish weather is a bit more hospitable to the spectators and players.

If realised, these improvements to club grounds and facilities might generate the vital inflow of new supporters and cash needed to assure the future standard of the game in Scotland. Yet progress here might require at least some of those changes in the structure of league football to which its fans object.

The survey shows that at both national and international level Scottish clubs can probably count upon a more dedicated corps of supporters than most of their rivals in Europe.

If any confirmation were needed, it emerges clearly in the replies to a diplomatically worded question about the World Cup in Argentina two years ago.

Asked for their personal reactions, no fewer than 52 per cent say that the Scottish team's performance mattered "a great deal" to them. Another 26 per cent feel that Scotland's endeavours mattered to some extent.

And despite all the competing claims on their time and attention, one in every eight Scotsmen claim to have been watching a football game on the Saturday afternoon the week before the survey.

This places football fourth in importance after watching television—including perhaps televised excerpts of matches—which 28 per cent were doing the previous Saturday between 2 and 5.30, doing odd jobs around the house (18 per cent) and working (16 per cent).

But if football is to retain its place in Scottish life, Scotland's clubs and their supporters will have to take a hard look at the way the game is organised.

The omens do not look good. Not only are Scots reluctant to change, but they are also lukewarm about the track record of league clubs. Some 63 per cent return a positive verdict on the quality of team management—though only 12 per cent rate it "very good"—but there is a much cooler attitude to their handling of administration, finance and planning.

On the question of boardroom performance, more people than on any other issue decline to pass judgment, reflecting a lack of knowledge or perhaps poor communications by football's policy-makers.

Only 41 per cent believe that most league clubs are doing a good job of managing "the administrative and financial side of things." 26 per cent are overtly critical and the remainder are unwilling to take sides. And when it comes to their handling of manning and investment for the future, only 34 per cent have any degree of confidence in Scottish League clubs. Almost as many—33 per cent—think they are doing a poor job. Even more worrying for the league is the fact that the most critical response comes from its natural supporters—frequent match-goers.

And if they are doubtful about the future, the public also have very mixed feelings about the major structural change in Scottish football in recent years. While 67 per cent acknowledge that the Premier Division is more competitive than the old system, less than half believe it produces better football.

There is a widespread feeling—held by 42 per cent—that Premier Division matches are boring because the same teams play each other too often. Thirty-six per cent reject this criticism, more than half in the case of regular match-goers. They too are most inclined to agree with another stricture against the Premier Division: that it tends to produce negative play because almost every team is threatened with relegation. Overall 47 per cent support this argument, 31 per cent do not.

There are, nevertheless, limits to the conservatism of Scottish football fans. Perhaps because of their taste for competitive football, the overwhelming majority support an expansion of the Premier Division from ten clubs to 12.

This in turn may account for the unenthusiastic reception given to another idea: 41 per cent approve of the suggestion that only one club rather than two should face relegation from the Premier Division at the end of each season.

Forty-six per cent think this

is a bad idea—in spite of the widespread feeling that style and tactics suffer when most teams are threatened with relegation every season. Within the population, regular match-goers are the only group to tilt in favour of the suggestion; the rest prefer the status quo by an equally narrow margin.

Another possible innovation meets with more decisive opposition. Fifty-eight per cent reject the notion that the Premier Division should be composed exclusively of clubs "big enough to provide a certain standard of facilities and able to attract sizeable crowds."

And although there is a considerable demand for better facilities, only 32 per cent come down in favour of this idea—possibly because they believe that facilities would decline even further at the clubs excluded from a remodelled Premier Division.

This resistance to change—particularly when it appears to favour the bigger clubs—is even more emphatic when people are questioned about the Scottish League as a whole.

A thumping majority of 83 per cent believe that pools incomes should be shared out between all 38 league clubs, regardless of size, as it is now. Only 11 per cent think the lion's share should go to the big clubs with full-time staff, major stadiums and the potential for big gates.

There is an equally lopsided majority against changing the balance of power within the league. Eighty-three per cent again feel each club should be entitled to one vote, regardless of its size, in decisions about the running of the league. Only 12 per cent would prefer the bigger clubs to have a bigger say in the decision-making.

Nor, in this light, is it surprising to find a hostile reaction to the suggestion that the two teams in Edinburgh and Dundee should merge with each other. Sixty-five per cent condemn this as a bad idea (78 per cent in the Lothian area); 24 per cent take the opposite view.

If there is to be a change, most Scots would prefer it to start at the game, rather than in the way it is organised. More than half say they would be more inclined to go to league matches if there was more covered seating in the grounds and better crowd control—especially the over-35s.

The most popular change would be a move towards extending the season and playing more games in the better weather of summer: 57 per cent feel this would encourage them to go to more matches.

Better refreshments and car parking are less attractive inducements, but still quite appealing to the older and better-off.

The survey was based on a representative quota sample of 821 males aged 18 and over. Interviewing took place between May 2 and 7, 1980, in 50 areas throughout Scotland excluding certain outlying regions—Highlands, Islands, Borders, Dumfries and Galloway.

		All %	Strathclyde %	Lothian %	Grampian %	Tayside %	16-24-y-o %
Q.—Do you think the Premier League should have 12 rather than ten clubs?	Good idea	73	72	69	78	81	69
	Bad idea	15	16	23	7	14	22
	Don't know	12	12	8	15	5	9
Q.—If it stayed at ten clubs, do you think only one club should be relegated?	Good idea	41	39	44	41	45	38
	Bad idea	46	47	46	42	46	51
	Don't know	13	14	10	17	9	11
Q.—Should the Premier Division include only clubs big enough to provide a certain standard of facilities and able to attract sizeable crowds?	Good idea	32	32	30	35	32	31
	Bad idea	58	58	60	54	55	61
	Don't know	10	10	10	11	13	8
Q.—Do you think the two teams in both Edinburgh and Dundee should merge?	Good idea	24	24	17	26	26	22
	Bad idea	65	65	78	53	68	70
	Don't know	11	11	5	21	6	8
Q.—Do you think pools royalties should be shared among clubs regardless of size or should big clubs get the lion's share?	Regardless of size	83	83	83	85	79	85
	Lion's share	11	10	9	13	14	10
	Don't know	6	7	8	2	7	5



Great faith in the Scottish strikers today (or possibly in the England defenders) was displayed by a publican in the West Port, Edinburgh, who has placed this pledge in his bar window.

		All %	16-24-y-o %	Married %	Attended match this season %		
Q.—How would you rate—							
	(a) The quality of team management in clubs?	Very/fairly good	63	65	61	70	
		Fairly/very bad	12	10	12	14	
	(b) The way clubs manage administration and finance?	Very/fairly good	41	40	40	45	
		Fairly/very bad	26	30	27	36	
	(c) The way clubs plan and invest for the future?	Very/fairly good	34	37	32	38	
	Fairly/very bad	33	29	34	42		
		All %	Strathclyde %	Lothian %	Grampian %	Tayside %	16-24-y-o %
Q.—In Scottish League votes should each club have one vote regardless of size, or should the bigger clubs have a bigger say?	One club, one vote	83	81	87	83	78	79
	Bigger clubs						
	—bigger say	12	13	8	12	17	16
	Don't know	5	6	5	5	5	5
Q.—Did the Scottish team's record in the World Cup in Argentina matter to you—	A great deal?	52	56	47	50	45	50
	Quite a lot?	26	23	36	25	26	24
	Not very much?	16	15	12	19	21	20
	Don't know	1	1	—	—	—	—

Those saying they would be more likely to go to games if—	All %	18-34-y-o %	Married %	Attended match this season %
Games were played in better weather during the summertime	57	56	56	61
There was better crowd control	55	47	57	56
There was more covered seating	53	40	54	57
There were better refreshment facilities	33	36	32	42
It cost less to get in	33	36	31	37
There were better car parks	28	24	31	32
Q.—What did you do between 2 p.m. and 5.30 p.m. last Saturday?				
Looked at TV	28	20	28	25
Did odd jobs	18	9	21	13
At work	16	18	16	14
Went to football match	12	19	11	27
Went to shops	10	9	10	9
Went to play sport	9	12	9	9
Visited or was visited	6	4	6	5
Listened to radio	6	4	6	7
Had a sleep	5	4	4	4
Went for a drive	4	2	4	4
Listened to football on radio	4	4	4	6
Went to watch other sport	1	1	2	1
None of these	6	7	6	5
Don't know	1	3	1	1
Those agreeing very or fairly strongly that the Premier Division—				
Is more competitive than the old system	67	63	68	79
Produces better football	47	49	47	52
Tends to produce negative play because almost every team is threatened with relegation	47	40	47	50
Produces boring matches because same teams play each other too often	42	37	43	18