



# ESG in Sport

What is ESG and how can sports organisations, sponsors, rights holders, federations and host cities tackle it?



# What is ESG?

ESG is an **umbrella framework** used to consider an organisation's **impact on communities and economies** through environment, social and governance dimensions



**Environmental**

- Managing and mitigating carbon emissions; deforestation, biodiversity and nature loss; natural resource use; and production of waste products
- Making positive contributions to adaptation measures, such as the financing of environmental improvements through green finance



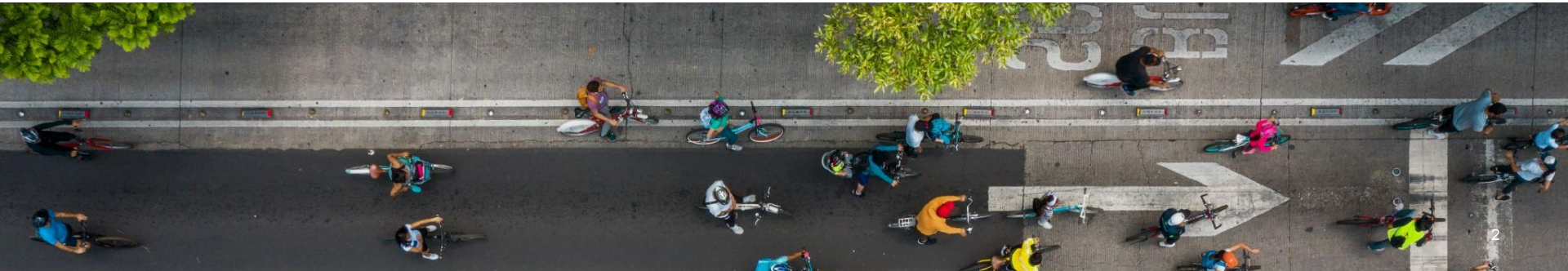
**Social**

- Contributing to equality, trust and welfare in society within an organisation's workforce and across its supply chain
- Promoting physical and mental wellbeing, diversity & inclusion and cultural cohesion
- Ensuring product safety, respect for privacy and data security



**Governance**

- Ensuring quality and scope of reporting, accountability, oversight and ethical behaviours in an organisation – on both ESG and non-ESG matters
- Integrating ESG considerations into governance, including board structure, director and audit independence, executive compensation and broader corporate governance



# What ESG issues are sports organisations facing?



## Environmental

- Net Zero
- Sustainable event operations
- Travel policy for officials and players
- Climate risk to practice and event facilities
- Sustainable supply chain
- Air pollution at venues



## Social

- Player welfare
- Anti-racism
- Development of women's sport
- Sports betting
- Community development
- Grassroots sport
- Supporting small and local businesses



## Governance

- Board diversity
- Transparency of major event bidding processes
- Ownership and Board checks
- Right to protest policy
- Financial sustainability
- Sponsor and commercial partner vetting
- Human rights
- Corporate governance

What value do we bring to local and national communities and economies?

# Our ESG strategy framework

Our framework can help you to answer key questions needed to assess your current ESG position, set and deliver against ESG targets, evaluate your impact and articulate your ESG story to your stakeholders

	1	2	3	4
Phase	<b>Market analysis &amp; benchmarking</b>	<b>Strategy development</b>	<b>Transformation &amp; implementation</b>	<b>Measurement &amp; reporting</b>
Exam question	To which ESG issues does our business need to respond and what is our current position?	What is our ESG ambition and how can it help us deliver our purpose?	How can we embed ESG within our organisation's business-as-usual activity?	How can we evaluate and communicate our ESG impact regularly, going forward?
Additional questions to consider	<ul style="list-style-type: none"><li>• What is our current level of reported ESG activity?</li><li>• How does our ESG activity compare to industry peers?</li><li>• What are the current and upcoming regulatory requirements?</li></ul>	<ul style="list-style-type: none"><li>• What ESG issues are most material to our organisation? Where can we offer the greatest impact?</li><li>• What level of ambition do we want to set for each ESG issue?</li><li>• What targets can we set, and over what timeframes?</li></ul>	<ul style="list-style-type: none"><li>• Who will be responsible for oversight and execution?</li><li>• What immediate next steps can we take? What actions do we need to take over the longer term?</li><li>• Do we have sufficient resource, budget and leadership commitment?</li></ul>	<ul style="list-style-type: none"><li>• What metrics do we currently track? What metrics should we start tracking?</li><li>• How can we collect data and measure our impact centrally?</li><li>• Through which ESG taxonomies or frameworks can we best communicate our impact?</li></ul>

We work with clients across some or all of these phases, depending on the client need

# Who have we helped so far?

1

## International Games Federation

Developed a framework for an international games federation to assess the economic and social impacts of hosting the Games

2

## UK Football Club

Evaluated the social impact that a UK football club's charity arm was having in the local community

3

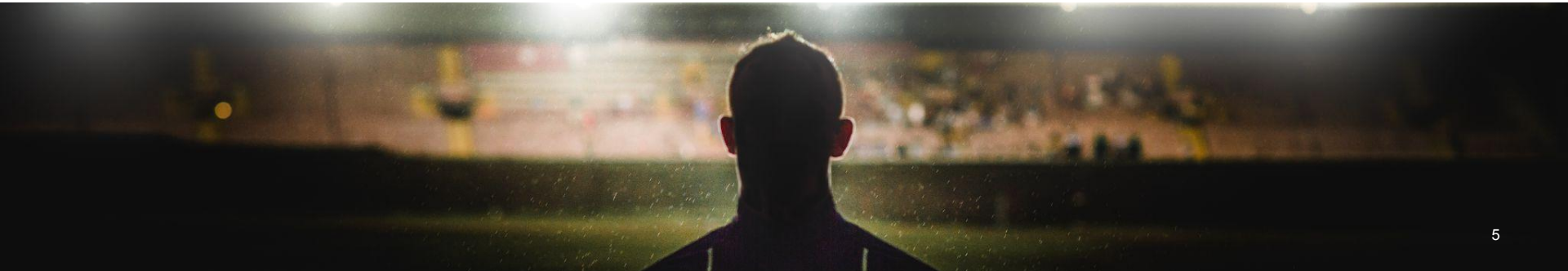
## International Games Organising Committee

Estimated the economic, social and environmental impact of the last four Games for an international games organiser

4

## Young People Development Award

Estimated the economic and social impact in Australia and Ghana of a national development award, which encourages sport participation by young people



# Let's continue the conversation



**Daniel Jacobson**

PwC UK, Sports  
Economics Lead  
[daniel.b.jacobson@pwc.com](mailto:daniel.b.jacobson@pwc.com)



**Ioanna Sikiaridi**

PwC UK, Senior  
Economist  
[ioanna.sikiaridi@pwc.com](mailto:ioanna.sikiaridi@pwc.com)



**Amanda Skellington**

PwC UK, Economist  
[amanda.skellington@pwc.com](mailto:amanda.skellington@pwc.com)



**Chris North**

PwC UK, Economist  
[christopher.north@pwc.com](mailto:christopher.north@pwc.com)



This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers LLP, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.

© 2022 PricewaterhouseCoopers LLP. All rights reserved. 'PwC' refers to the UK member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.

