

## Walking through the Dark: FC Barcelona and the Forced Closure of 1925

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### ABSTRACT



This article explores the forced closure of FC Barcelona in June 1925. When the club resumed activity six months later, its economic situation was even stronger than it had been before the suspension. The aim of this paper is to reveal the factors underlying this course of events. The strategic factors that allowed the club to remedy the situation included the close links between the fans and the institution, which went beyond purely sporting aspects; the club's capacity to adapt its governance model to the new circumstances; and its ability to influence the bodies governing the sport.

### KEYWORDS

Football; FC Barcelona; strategy; governance; emotional branding

In June 1925, FC Barcelona was shut down for political reasons during the military directory of General Miguel Primo de Rivera.<sup>1</sup> It remained closed for six months. The ban on sporting and social activities placed the club at real risk of permanent closure because of financial insolvency. However, when FC Barcelona (henceforth, FCB or Barça) resumed activity, its economic and financial situation was even stronger than it had been when it received the sanction. Numerous social history studies have indicated the role of football as a catalyst for socio-political tensions, including the use of the stadium as a platform for political demands.<sup>2</sup> However, the management and organizational side of the professional football needs more exploration, as stressed by authors such as Matthew McDowell, Alex Gillet and Kevin Tennent.<sup>3</sup>

The aim of this research is to study the FCB board of director's strategy for coping with the closure, and highlight the key factors in the FCB's economic and social survival. The main factors analysed are members' loyalty and the club's capacity to adapt its governance structure to the new situation. The ability to influence football's governing bodies, essentially the Catalan Football Federation, is also briefly examined. The hypothesis explored is that FC Barcelona's economic and financial capacity was unimpaired so it could maintain its sporting structure, due to the close emotional attachment its members and fans felt towards the club. This attachment

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transcended purely sporting aspects and was forged because the club had linked its image to Catalan nationalism, building an emotional brand.<sup>4</sup> Barça and the Catalan nationalist movement both emerged during the same era and grew alongside each other.<sup>5</sup> The capacity to associate an organization's image with the dissemination of certain values or actions of a civic, moral, employment-related or political nature has been identified as a potential source of competitive advantage in time.<sup>6</sup> This link, whereby non-political actors introduce a political dimension into their activity,<sup>7</sup> explains why Barça's members continued to pay their fees even when the club could not offer them its core product, that is, regular football matches.

Ensuring the club's economic viability was a necessary condition for survival. However, this alone was not sufficient in a highly adverse institutional setting. FCB was forced to adapt its governance structure to the requirements of the Spanish nationalist regime if it wanted to continue operating. In doing so, the democratic base of the organization was damaged, since the principle by which the president and board of directors was elected, under the system of one member one vote, was broken. However, this was the price to pay for staying alive. This situation appears to have generated the antibodies required to survive under hostile authoritarian regimes and reinforced the ability of the club's governance structure to adapt to change and threat. The competitive advantage seems to have lasted over time. For example, Sean Hamil and Geoff Walters highlighted FCB's ability to reframe its governance structure by combining its commercial strategy with the democratic base of the organization as a distinctive feature of its competitive advantage at the dawn of the twenty-first century.<sup>8</sup>

The research was based on primary FCB sources, such as the minutes of board meetings and members' assemblies and the general journal and general ledger that were consulted at FC Barcelona's Documentation and Study Centre (CDE-FCB).<sup>9</sup> However, the association fund of the archive of the Government's Subdelegation in Catalonia (ASGC) was also used, especially in relation to the record of the club's sanction. The main media publications of the time were consulted, including *Stadium*, *La Vanguardia*, *La Veu de Catalunya*, *L'Esport Català*, *El Mundo Deportivo*, and *La Jornada Deportiva*. The next section describes the club's financial situation at the time of the suspension. The paper then goes on to analyse the way in which the club overcame the crisis, at both economic and institutional level. The final section offers some conclusions.

## **The Situation**

### ***The Sanction in Context and Time***

In the middle of 1925, Futbol Club Barcelona was at the height of its sporting success and social relevance. In the season when it celebrated its 25th anniversary, FC Barcelona, whose squad included players such as Josep Samitier, Paulino Alcántara and Ferenc Plattkó,<sup>10</sup> won the Catalan championship for the 14th time, with five titles in the past six seasons, and the Spanish championship for the sixth time, with three titles in the past six seasons.<sup>11</sup> From a social point of view, Barça closed 1924 with over 12,000 members and had strengthened its association with the cultural

and political grievances of the Catalan national minority.<sup>12</sup> Barça's ground provided the setting for the biggest anti-monarchist protest since the nationalist dictatorship of Primo de Rivera had been established, and FCB came close to disappearing as a result.

Joaquín Milans del Bosch, former Captain General of Catalonia (1918–20) and former head of the Military House of the Royal Household (1920–24), was appointed civil governor of Barcelona in June 1924. In line with the dictatorship's instructions, one of the focal points of his policy was intense repression of Catalan nationalism.<sup>13</sup> One of its first measures was to sign a provision under which all entities, including hiking centres, choral societies, newspapers and magazines that commemorated 11 September, considered by Catalan nationalists to be their national day, were subject to the jurisdiction of the law of crimes against the unity of the fatherland. FCB was one of the entities affected, although intermediation by influential Barça fans such as the marquises of Alella and Foronda meant that the disciplinary proceedings were resolved with a fine of 10,000 pesetas<sup>14</sup>, the equivalent of just over 22,500 euros in 2017.<sup>15</sup>

The 1924/25 season ended with two Catalan teams being declared champions of the top two tiers of Spanish football. The winner of the second division was CE Jupiter, a team that was based in the industrial Barcelona neighbourhood of Sant Martí de Provençals and had close links to anarcho-syndicalism and political Catalan nationalism. In fact, its emblem, which featured the four Catalan bars crowned by a five-pointed star, had been banned by Milans del Bosch.<sup>16</sup> FCB decided to organize a match between the two champions to pay tribute to the Orfeó Català, one of the entities most persecuted by the civil government due to its strong Catalan nationalism. Although the Barça fans regarded Jupiter as a somewhat feeble rival, the fact that the tribute to the choral society had been banned helped attract a 15,000-strong crowd to the match.<sup>17</sup> Aware of the match, the commander of a Royal Navy ship that was passing Barcelona asked his fellow countryman Arthur Witty, who had been president of FCB between 1903 and 1905, if he could send him some tickets for his crew. To express his gratitude for the 300 tickets he received, the commander provided the ship's music band to liven up the interval.<sup>18</sup> On the afternoon of 14 June 1925, the Brits played the first chords of the Royal March, the Spanish national anthem, amid a crescendo of whistles that gave way to a resounding boo. Even those who didn't participate in the whistles, including the club's directors, remained seated, and 'very few people listened to it with the respect and devotion it deserved'.<sup>19</sup> When a few bewildered Brits burst into a rendition of God Save the King, the crowd gave them a warm standing ovation.<sup>20</sup>

The first letters from 'true Spaniards' who demanded 'heroic solutions to the plague that is infecting this corner of the homeland'<sup>21</sup> did not take long to reach the civil government. The recommendations included forcing all civil society organizations to wave the Spanish flag at least once a week, as well as the dissolution of FCB and a severe punishment for its directors if they did not carry out an act of respect and honour for the flag within two weeks.<sup>22</sup> After the Barcelona Security Corps started proceedings against the club, the chief of police asked the civil governor on 21 June to 'close or definitively dissolve said entity due to its marked political leanings, and to deport chairman Juan Gamper Haessig, a foreign national,

from Spain.<sup>23</sup> Two days later, Milans del Bosch closed FC Barcelona for a period of six months, during which it was banned from ‘holding any matches at its stadium or visiting other stadia as a football club, and using the club’s emblems and distinctive signs.’<sup>24</sup> The measure was designed to sink the club financially.

### *The Stadium in Les Corts and Its Impact on the Club’s Finances*

The first FCB general journal consulted starts on 1 June 1925. Although the format of the book is not in keeping with current standards, the fact that the opening balance sheet was dated so close to the suspension means that it offers a very accurate overview of the club’s financial situation at the time of the sanction.<sup>25</sup> The figures, presented in Table 1, reflect assets valued at 1,961,972.71 pesetas (4,463,385.38 euros in 2017), with 94 per cent corresponding to the items ‘land owned’ and the ‘Les Corts ground facilities’. With respect to liabilities, the debt incurred to finance the stadium, made up of the mortgage on the land and some mortgage bonds, accounted for two thirds.<sup>26</sup> In accounting terms, therefore, FCB was essentially a football stadium. The entity’s poor liquidity is also worth noting, since it had little more than 5,000 pesetas in cash and just over 14,000 pesetas in three immediately accessible credit accounts; a pitiful 1 per cent of its assets.

As demonstrated by English football clubs, which in terms of professionalism and commercial development were two or three decades ahead of their continental peers, owning a stadium with a substantial capacity was key to creating a competitive

**Table 1.** FCB: opening balance sheet, 1 June 1925.

	Ptas	Ptas	%
Cash		5,629.39	0.3
Jover i Cia [ <i>credit institution</i> ]		13,357.30	0.7
Banc de Catalunya		134.1	0.0
Fills de J. Mas Sardà [ <i>credit institution</i> ]		739.63	0.0
Deposits		21,873.30	1.1
– Capital gains to Bank of Spain	15,573.30		
– Arbitration agreements to the company	6,000.00		
– Salary retention Nagoreda	300.00		
Loans		31,650.00	1.6
Movable assets		16,798.95	0.9
FC Gracia (outstanding receivable Camp Vell stand)		4,650.00	0.2
Camp Vell ground (own valuation)		9,095.24	0.5
Les Corts ground facilities (net of depreciation)		844,650.75	43.0
Land owned (purchase price)		991,984.05	50.1
Payments to be recovered		17,910.00	0.9
Banners and pennants		3,500.00	0.2
Total assets		1,961,972.71	
Mortgage on land		703,500.00	35.9
Mortgage bonds		497,000.00	25.3
Jover i Cia		101,323.15	5.2
Capital		567,956.98	28.9
Depreciations		53,044.94	2.7
– Les Corts ground	42,150.75		
– Camp Vell ground	9,095.24		
– Movable assets	1,798.95		
P&L		39,146.64	2.0
Total liabilities		1,961,972.71	

Source: General journal of FC Barcelona, 1/6/1925–31/5/1926, pp. 1–2.

advantage, since it represented a football club's main source of income.<sup>27</sup> However, achieving the economies of speed necessary to dilute the high fixed costs of constructing a stadium until they were profitable required a high number of matches per season, but this was limited by the players' physical capacity and the fans' degree of saturation. Although this was a necessary condition, it was not enough in itself. If the stadium did not fill up on a regular basis, it would be impossible to sustain a top-quality performance, and this would lead to a competitive disadvantage.

FCB had been preparing to build a new ground since the beginning of the decade. At the assembly held on 27 June 1920, when Gaspar Rosés was declared president for the second time,<sup>28</sup> the members voted to increase the monthly fee from two to three pesetas (equivalent to from 4.13 to 6.20 euros in 2017).<sup>29</sup> This was an exceptional measure, given that the fee had not changed since the club's creation in 1899,<sup>30</sup> and was designed to strengthen the entity's financial situation in view of the upcoming work to construct the stadium. The project, however, was designed, planned and executed during Hans Gamper's fourth term, which began on 17 July 1921.<sup>31</sup> The Swiss national, convinced of the need to provide the club with a playing field in keeping with its membership base, turned the project into the cornerstone of his action plan. The ground on 'Carrer Indústria', which seated just 6,000 fans,<sup>32</sup> was significantly limiting Barça's competitive capacity at a time when football was already a source of mass entertainment and pure amateurism was nothing more than an illusion, since the best players received handouts under the table that provided them with a relatively comfortable standard of living.<sup>33</sup>

Just before the end of the year, Gamper convened an extraordinary assembly to ratify the choice of land, located in the Les Corts district, the construction project and the financing of the operation.<sup>34</sup> The agenda was published in the weekly newspaper *La Jornada Deportiva*. The financing of the operation, which represented the main focus of the assembly, was specified in the third and fifth points. While the third stipulated that the board was authorized to issue mortgage bonds up to 1 million pesetas (2,316,131.64 euros in 2017) at an annual interest of 5 per cent, the fifth authorized the issue of 5,000 cooperation bonds of 100 pesetas each, exclusively for members, each to be returned in annual interest-free instalments of 10 pesetas. To encourage the members to participate, it was proposed that special prizes be created for mortgage bond holders (sixth point) and that the monthly membership fee be increased by one peseta for those who did not purchase any cooperation bonds (seventh point).<sup>35</sup> Although the president's proposal was actively opposed by a small number of members, which created some tension,<sup>36</sup> the nearly 2,000 members at the meeting approved the proposal unanimously.<sup>37</sup> According to Rossend Calvet, one of the club's administrative employees, the incentive for members to acquire mortgage bonds was a seat for life in the stadium if they purchased a minimum of 5,000 pesetas (11,580.66 euros in 2017), a condition fulfilled by 108 members, who forked out a total of 568,600 pesetas.<sup>38</sup> The 243 members who participated raised a total of 627,700 pesetas.<sup>39</sup> When these figures are considered in relation to the opening balance sheet shown in Table 1, it makes sense to assume that the mortgage bonds correspond to the heading 'mortgage on land', while the cooperation bonds are consistent with the heading 'mortgage bonds'.

The fact that the cash inflow was almost immediate supports the evidence that the bulk of the debt was held by the members. Gamper reported that they had the necessary financial resources at the end of January.<sup>40</sup> The land purchase deed was signed on 18 February and construction began the following morning.<sup>41</sup> What would become known as Camp de Les Corts was inaugurated three months later, on 20 May, with a match against Scottish team St. Mirren. Although the match was played on dirt and the ground was still a long way off being fitted out in accordance with the plans, it was a groundbreaking stadium in Europe due to the size of the pitch (101 metres long by 66 metres wide), the convenience of the stands and the comfort of the changing rooms. When it was inaugurated, it had 25,000 seats, although the capacity had reached 30,000 by the time of the suspension, following the addition of a stand without interior pillars that seated 5,000 fans.<sup>42</sup>

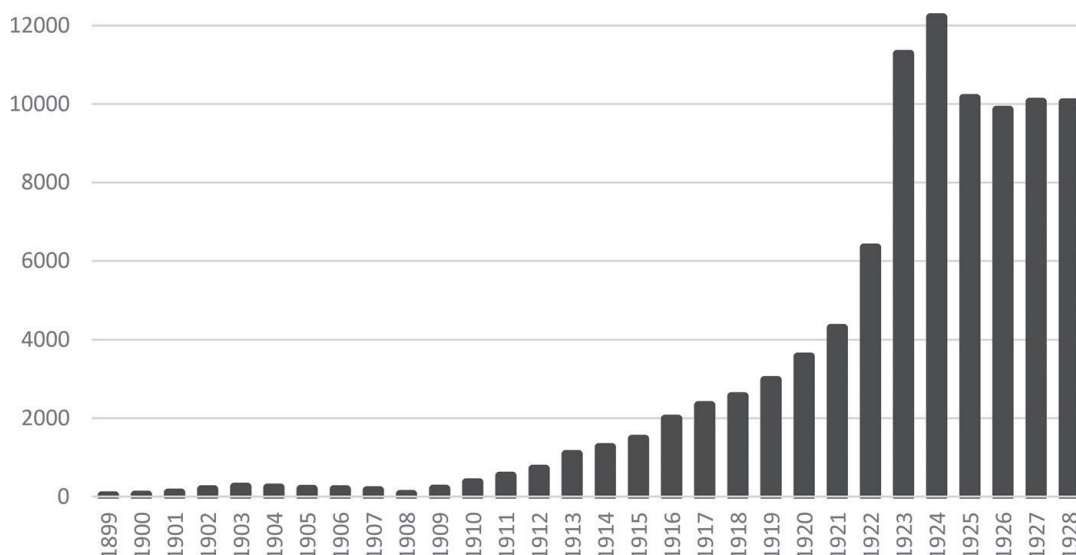
To make the major investment profitable, FCB started organizing more friendly matches, especially against foreign rivals, since these allowed the club to charge much higher ticket prices than those of Catalan championship matches. As shown in Table 2, the number of friendly matches played in Les Corts in the two seasons following its inauguration increased significantly compared to the average of the two preceding seasons (8.5 more matches). Foreign rivals played a leading role, with 25 games per season, compared to three against Catalan rivals and six against rivals from the rest of Spain. The sudden ban on matches meant denying the club the economies of speed that had allowed it to enjoy a return on the huge investment it had made a couple of years earlier.

The evolution of the number of members shown in Figure 1 illustrates the strategic importance of the stadium. The club opened 1922 with just over 4,000 members, a figure that had trebled by the end of 1924. It was a feedback process. The growth of its membership base required that a larger stadium be built, which, in turn, made it easier for Barça to continue growing. However, the expansion predated the construction of the new ground. FCB took 13 years to exceed 1,000 members (1913), while it took four years to achieve 2,000 (1917), three to reach 3,000 (1920) and just one year to reach 4,000 (1921). The rise in members occurred in parallel with the increasingly explicit commitment to the values of political Catalan nationalism advocated by the Commonwealth of Catalonia, an institution made up of the regional governments of Catalonia's four provinces.<sup>43</sup> Of note in this regard were the club's adoption of Catalan as the preferred language of use in 1916 and its active participation in the campaign that called for the right to self-government, promoted

**Table 2.** FCB: matches played per season (starting on 20 May).

	Home								
	Official	Friendly (origin of team)				Total	Total	Away	Total
		Catalonia	Spain	Europe	Total				
<b>20–21</b>	5	6	11	14	31	36	13	49	
<b>21–22</b>	7	3	4	13	20	27	19	46	
<b>Average</b>	6.0	4.5	7.5	13.5	25.5	31.5	16.0	47.5	
<b>22–23</b>	5	2	4	28	34	39	21	60	
<b>23–24</b>	12	4	8	22	34	46	31	77	
<b>Average</b>	8.5	3.0	6.0	25.0	34.0	42.5	26.0	68.5	

Source: Prepared by the author based on Carbó, *Historial*.



**Figure 1.** FCB: number of members by season (on 31 December). Source: FC Barcelona's Documentation and Study Centre.

by the Commonwealth and virtually all Catalan councils in 1918–19.<sup>44</sup> Significantly, in the first meeting of the board headed by Ricard Graells, held in June 1919, it was declared that the club would continue to reaffirm its Catalan status, as established by the preceding boards.<sup>45</sup> The smear campaign undertaken by the Madrid press and various Spanish organizations in both Madrid and Barcelona also helped reaffirm the link between Barça and Catalan nationalism.<sup>46</sup>

To understand the effect of the closure on the club's financial situation, it is important to understand the revenue and cost structure. Unfortunately, it was not possible to obtain the list of payables and receivables for the season prior to the closure (1924/25), so the closest data available relate to the 1923/24 season. As shown in Table 3, the main expenditure categories that season were those related to the first and second football teams, which accounted for just over a third of the total. Just over 55 per cent of these expenses related to payments to other teams that visited for friendly matches, and almost 15 per cent was used to pay for trips to rival grounds. These two items accounted for a quarter of the club's expenses. Tax payments, with 16 per cent of the total, was the second largest category, followed by maintenance of the facilities, with 13.8 per cent. Financial expenses amounted to 12.2 per cent, while publicity and advertising costs were close to 10 per cent. Lastly, the club's administration accounted for 7.5 per cent of total spending, most of which corresponded to staff salaries. The club's closure presumably led to a reduction in football-related expenses and other items directly related to matches, such as advertising and taxes.

To meet these expenses, FC Barcelona's two main sources of revenue were membership fees and ticket sales, which together accounted for more than 90 per cent of income. The suspension imposed by the civil government completely cut off ticket sales and other income associated with use of the ground, so Barça's survival depended on retaining its members. The sanction challenged the loyalty

**Table 3.** FCB: income and expenditure, 1923/24 season.<sup>a</sup>

Expenditure			Revenue		
Items	Pesetas	%	Items	Pesetas	%
<i>Football</i>	366,912.87	37.3	Membership fees	484,990.00	48.6
Subsidies to clubs	211,005.02	21.4	Ticket sales	428,366.70	42.9
Team travel	50,615.45	5.1	Jover <sup>b</sup>	53,530.55	5.4
Organization of matches	35,432.75	3.6	Hire of ground	22,950.00	2.3
Material	23,945.05	2.4	Sale of badges	3,456.00	0.3
Medical and pharmaceutical service	23,940.75	2.4	Other	5,486.80	0.5
<i>Taxes</i>	159,434.18	16.2			
<i>Facilities</i>	135,486.92	13.8			
Les Corts ground	54,541.55	5.4			
Works	53,644.82	5.3			
<i>Financial expenses</i>	119,584.74	12.2			
Mortgage on land (annual)	50,000.00	5.0			
Interest on mortgage bonds	28,976.44	2.9			
Mortgage bonds	2,200.00	0.2			
<i>Publicity</i>	101,263.90	10.3			
Photos and advertisements	53,382.25	5.3			
Gifts to visiting clubs	30,533.05	3.0			
<i>Administration</i>	73,520.95	7.5			
Staff	50,370.00	5.0			
Office material	22,155.50	2.2			
<i>Other</i>	28,054.50	2.8			
Total 2017 euros	983,771.26		Total 2017 euros	1,001,512.95	
	2,224,351.98			2,264,466.76	

<sup>a</sup>The expenses, which appeared in no apparent order in the list consulted, have been grouped by headings (in italics), which have been organized from highest to lowest. Within each heading, only the main items are shown. The total of each heading includes items not reflected in the table. The same applies to Table 4.

<sup>b</sup>The item 'Jover y Compañía', which corresponds to a credit facility with this institution, with payments of 603,222.00 pesetas and receivables of 656,753.45 pesetas, has been recorded as income of 53,530.55 pesetas.

Source: FCB, Minutes of the General Assembly (ASGC, Box 181).

of FC Barcelona's members and tested the robustness of its foundations for expansion.

## The Resolution

### *The Board's First Strategy to Address the Sanction*

Two days after the act of protest, Gamper received a statement from the civil government to inform him that disciplinary proceedings had been commenced and that, until a resolution was reached, the club was banned from carrying out any type of activity and the presidency was stripped of its responsibilities.<sup>47</sup> The board of directors met immediately and agreed to write to Milans del Bosch to offer assistance in whatever he might need and to inform him that the directors did not support any demonstration designed to disparage 'the institutions representing the homeland and its symbols.'<sup>48</sup> The act of contrition was carried out unanimously and without any discussion.



**Table 4.** FCB: expenditure, 1925/26 season.

Items	Pesetas	Δ with respect to 1923/24 (%)	Share of the total (%)	Change with respect to 1923/24
<i>Football</i>	366,430.56	0.1	50.4	+13.1
Football commission	212,185.15	<i>New item</i>		
Subsidies to clubs	67,845.85	67.8	9.3	12.1
Travel	36,384.55	28.1	5.0	0.1
Sports expenses	31,412.51	11.3	4.3	+0.7
Medical service	14,883.55	37.8	2.0	0.4
Material	3,081.85	87.1	0.4	2.0
<i>Administration</i>	100,035.25	38.1	14.0	+6.5
Office expenses	59,465.45	168.4	8.2	+5.9
Office staff	40,569.80	19.5	5.6	+0.5
<i>Taxes</i>	82,527.41	48.2	11.4	4.8
<i>Facilities</i>	70,956.95	47.6	9.8	4.0
Les Corts (depreciation)	40,500.00	<i>New item</i>	5.7	
Les Corts upkeep	25,476.30	<i>New item</i>	3.6	
<i>Financial expenses</i>	54,637.78	54.3	7.5	4.7
Interest	31,260.40	<i>New item</i>	4.3	
Coupons	23,377.50	<i>New item</i>	3.2	
<i>Publicity</i>	20,842.70	79.4	2.9	7.4
<i>Other</i>	29,734.40	7.9	4.1	1.3
Total expenses	726,665.05	26.1		
2017 euros	1,677,209.37			

Source: FCB, General journal, 1/6/1925–31/7/1926, pp. 93–94.

Gamper went to ‘Atarazanas’ police station two days later, after some of its officers had sealed up the club’s social premises. He was informed that the club was banned from holding the annual assembly of members, which was scheduled to take place in eleven days, and that it was only allowed to hold a board meeting that very day to address the most pressing issues.<sup>49</sup> According to an account by his friend Narcís Deop, the Swiss-born Gamper had not only been humiliated and mocked on the official premises that morning, but he had also been ordered to leave Spain.<sup>50</sup> That afternoon, a visibly emotional Gamper addressed the members of the board, in the presence of a delegate from the civil government, to explain the seriousness of the situation. He explained that they had been banned from holding the mandatory assembly and, therefore, had to approve both the annual report and the statement of accounts, which was done unanimously. He then submitted his resignation.<sup>51</sup> Although he had been living in Spain for nearly 30 years, he was a Protestant who had been born a free citizen in a direct democracy, and he found the situation deeply disturbing.<sup>52</sup>

Just one week after the sanction, Joan Coma, as vice-president of FCB, sent a letter to Milans del Bosch in which he once again disassociated the club from any political intent and requested that the sanction be lifted due to the dire consequences it could entail.<sup>53</sup> With respect to management, Coma argued that the board would be forced to sack office staff, but that since they had been stripped of legal representation, they would not be in a position to do so, nor would they be able to pay debts or collect any outstanding revenue, which was crucial to maintaining regular operations.<sup>54</sup> The vice-president’s concerns focussed primarily on the club’s inability to meet its mortgage repayments and interest charges, since this could lead to an enforcement procedure on the land.<sup>55</sup> The civil governor responded two days later,

when he maintained that he could not lift the sports sanction, since it would undermine the purpose of the measure; however, with respect to the financial aspect, he authorized the board ('even though it has been dissolved') to fulfil its civil duties; in other words, to pay its staff, collect revenue and pay loans, as well as to exercise its rights before the courts.<sup>56</sup>

Five days later, following a request for permission to hold a meeting to discuss financial matters, the chief of police informed Pere Sayé, the club's treasurer, that neither he nor the office staff were banned from entering the social premises, but that under no circumstances were meetings of either directors or members allowed.<sup>57</sup> Finally, the meeting was held in the presence of a delegate of the governor. It has been suggested that the meeting was made possible thanks to the efforts of Arcadio Balaguer, a personal friend of Primo de Rivera and Alfonso XIII,<sup>58</sup> as will be seen, Balaguer ended up being made president of the club by the board of directors, but he was barely known in the world of football at that time and he knew little about the game.<sup>59</sup> The main purpose of the meeting was to read out the correspondence with the civil government and to document the directors' low morale. Citing a high workload and numerous personal engagements, Sayé asked to resign, but Pere Cusell refused to accept his resignation on the basis that they were all in the same boat and that it was absolutely essential for everyone to get involved 'to save the club from likely disaster in the event that they jump ship in the current circumstances.'<sup>60</sup> When the treasurer reiterated his desire to resign, the response from the other directors was indicative of the despondency in the room. If his resignation was accepted, they too would resign. Coma, as acting president, asked them all to make the necessary sacrifices to save Barça. Although no resignations were accepted, it was decided that the club would be managed by an executive committee made up of Coma, Sayé and Cusell themselves, plus Andreu Soldevila and Antoni Coll.<sup>61</sup>

The board met again a month later, on 11 August, once again in the presence of a delegate of the governor. At that meeting, the club's means of financial survival were outlined. Following a discussion regarding the way the entity was being managed,<sup>62</sup> the treasurer reported that a considerable sum was being raised by the members, in the form of both refundable subscriptions and non-refundable donations, while the 50,000-peseta credit facility with Jover had been renewed.<sup>63</sup> Thus, FCB had secured sufficient liquidity to pay office staff, creditors and also, reading between the lines, the players.<sup>64</sup> However, neither Gamper's resignation nor the constant claims of the entity's purely sporting nature helped lift the sanction. The board of directors would not meet again officially until 2 November.

### ***The Shift in Governance***

The upper echelons of the club, an amalgamation of industrialists and traders, knew the solution to this situation that had grown out of control: they had to take the lead, even if this meant that they did not represent the will of the members. Those who did not meet the governor's approval took a step back or were pushed aside, starting with Hans Gamper, whose triple status as a foreigner, Protestant and Catalan nationalist made him a target for the dictatorship. When the sanction was lifted,

the aforementioned Arcadio Balaguer was in charge at FCB. Naturally, the process to promote the future baron occurred through undemocratic means,<sup>65</sup> thereby betraying the principles of the club. At the board meeting on 9 December, held once again in the mandatory presence of a delegate of the governor, Andreu Soldevila proposed that they study the candidates who would manage the entity most effectively, although it is clear from his long speech that he already had names in mind.<sup>66</sup> In case there was any doubt, he stressed that they had to be newcomers.<sup>67</sup>

Three days later, under the mandatory supervision of a government delegate, the board met with the advisory council to agree on the names of the future board of directors. Soldevila thanked the 'authorities' for the treatment meted out during the sanction,<sup>68</sup> before announcing that the people whose 'moral standards could help overcome the club's bad reputation'<sup>69</sup> had been identified, and noting that the efforts of Narciso Masferrer and José Vidal-Ribas Güell had proved pivotal to the success of the process.<sup>70</sup> Soldevila suggested Balaguer as future president, who would be accompanied by Santiago Soler, Amado Casajuana, Francesc Quintana, Magín Matheu, Juan B. Roca and Vidal-Ribas himself.<sup>71</sup> He then explained that if the proposal were accepted, Milans del Bosch would finally see that 'the club was engaged in sport and sport alone.'<sup>72</sup>

Soldevila, who was aware of the danger of presenting these names to a general assembly of members, in accordance with statutory requirements, suggested that they invoke articles 23 and 24 of the articles of association, which allowed the board of directors to fill its own vacancies. However, the assembly of members still held exclusive powers to elect the president, so Balaguer should be listed as vice-president with the responsibilities of acting president.<sup>73</sup> Lluís Torres Ullastres, a member of the advisory council, exemplified the opposition to the move. He argued that it was essential to call an assembly and that, in any case, the board, once there, could endorse the candidacy it deemed most appropriate.<sup>74</sup> The response from Vidal-Ribas, one of the individuals approved by the dictatorship, was crystal clear: he pointed out that it was vital to avoid surprises and, therefore, essential that the directors be appointed by the board itself.<sup>75</sup> This fear of giving the members a voice was encapsulated in the words of Pedro Cabot, a member of the advisory council: 'the circumstances advise against putting the decision to the assembly, where the men making the sacrifice of helping us today could be unfairly ridiculed, at a time when their actions must not be remotely dissenting.'<sup>76</sup> Masferrer settled the matter: 'If the decision goes to the assembly, the club's doors will close again, this time forever.'<sup>77</sup> Those in charge of the negotiations with the civil government were afraid to give the members a voice because they knew what their reaction would be.

Five days later, Arcadio Balaguer was appointed vice-president with the responsibilities of acting president. After assigning the remaining board vacancies and setting up the committees responsible for the day-to-day running of the club (football, the ground, publicity, finances, hockey and athletics),<sup>78</sup> FC Barcelona resumed normal activities two days later.<sup>79</sup> The evidence suggests that Milans del Bosch agreed not to dissolve FC Barcelona in return for a board of directors of his choosing.<sup>80</sup> Since the board dared not call an assembly of members because it was considered too risky, the new directors were appointed by the board itself based on the recommendations of the advisory committee. Gamper, the founder of Barça, was

singled out as the main culprit for the club's deviation. After travelling to Switzerland for a few weeks, Gamper was back in Barcelona in early August,<sup>81</sup> although he was forced to promise that he would never again form part of the club's management bodies.<sup>82</sup>

As shown in [Figure 1](#), few members left during the club's closure. After six months of inactivity, FC Barcelona closed 1925 with 10,156 members, 17 per cent less than the previous year. This figure seems to suggest that FCB had already consolidated the bulk of its membership base, since more than 10,000 people continued to pay their fees even after six months without any matches. Although this figure was lower than the number of members at the end of 1923, it was 40 per cent higher than in 1922. The club had preferred not to consult these loyal members concerning the entity's governance, thereby betraying the democratic principles that had characterized the club since its creation.

In mid-June 1926, the postponed assembly of members was held, which was started without Balaguer in attendance, even though the main point was ratification of his appointment as president.<sup>83</sup> The assembly was stormy with a lot of member opposition to the task of the new board, as well as some bemoaning of Gamper's absence.<sup>84</sup> The moment of greatest tension occurred when the committee proposed that Balaguer's board should be ratified by acclamation, that is, without being put to the vote. Finally, after attending members' attempt to present an alternative candidate, Balaguer was endorsed by 'acclamation' under the threat that the club could be shut down again.<sup>85</sup> Balaguer presided over FCB until the end of March 1929, when he resigned.<sup>86</sup> His replacement was the industrialist and banker Tomás Rosés, son of an important family of textile industrialists and also a figure to the liking of the dictatorship. An examination of the minute book of the FCB's board of directors does not show that he was elected through an assembly of members.<sup>87</sup> The evolution in the number of members that can be seen in [Table 1](#) seems to indicate that FCB members understood that the context of a dictatorship impeded any active opposition and they had to accept that the club was governed by men approved by the dictatorship.

Primo de Rivera resigned in January 1930 and King Alfonso XIII replaced him with General Dámaso Berenguer with the aim of returning to a constitutional situation. Political tolerance increased significantly during this regime focussed on transition, which enabled a certain degree of normality to be recovered in the management of social entities such as FC Barcelona.<sup>88</sup> A few months after the resignation of Primo, Gaspar Rosés – who was not related to Tomás Rosés – was chosen as the president of the club, this time after the required vote in the general assembly of members. The election of Gaspar Rosés meant a return to the situation prior to the closure of the club, as he had already been president on two occasions (1916–17) and (1920–21). Significantly, the first minutes of the board of directors written in Catalan in the club's books were of the first meeting chaired by Rosés after his election on 25 June 1916. After prohibition of the use of Catalan by the dictatorship of Primo de Rivera, the first minutes in which the use of Catalan was recovered were those of the first board meeting of the third mandate of Gaspar Rosés. The uselessness of the dictatorship's efforts to disassociate Barça from Catalan nationalism can be seen in the choice of the industrialist and politician Josep Sunyol,

member of the Esquerra Republicana de Catalunya party – a Catalan-nationalist left-wing party that held the Catalan Government and the Barcelona Council during the Republic – as a President of the club in July 1935.<sup>89</sup> Sunyol was executed by Franco troops on the roadside close to Madrid a few weeks after the outbreak of the Civil War, when he was the president of FC Barcelona, and a member of the Spanish parliament. The rebel faction was very clear about what FC Barcelona continued to represent.

### ***The Keys to Economic Survival***

As shown in [Table 4](#), during the season of the suspension, the club's expenses were reduced by 29 per cent with respect to the 1923/24 season. Items directly related to the number of matches played, such as advertising, taxes and the stadium, were among those that decreased the most, although the financial expenses fell even more significantly. However, with respect to the latter, the headings recorded had different names, and it was therefore difficult to establish a consistent comparison.<sup>90</sup> Nevertheless, since most of the debt was held by the members, it can be inferred that some may have waived the interest or principal during the year of the sanction. Unfortunately, since we were unable to consult an annual report or a white book for that year, in which the accounting criteria would be explained, this interpretation cannot be validated by direct sources.<sup>91</sup>

The data available show that the payments directly associated with the activity of the first and second teams during the year of the sanction not only continued to be the club's main source of expenditure, which would be expected of a football club, but also increased in proportion to reach just over half of the total. Among these expenses, the appearance of a new item, 'football commission', which accounted for 30 per cent of the expenses, is noteworthy. The club had a committee called 'football', whose task was to prepare the first and second team squads. It is therefore plausible that this item included payments for the players, since professionalism had been authorized in the summer of 1924 and work was under way to establish the regulations. In fact, players' salaries first surfaced in the accounts of the following season and resulted in payments of 220,035.00 pesetas (a quarter of total expenditure),<sup>92</sup> a value very similar to that associated with the item 'football commission'. If this hypothesis is true, it would imply that the significant reduction in spending on hiring outside clubs, travel, medical service and materials would have been fully offset by payments to the Catalan and Spanish champion players. This would suggest that the priority during the suspension was to maintain the competitive level of the first team.

With respect to the club's economic performance, however, the ability to sustain the level of income played a more decisive role than the reduction in expenses. Despite the fact that the club had been inactive for half the financial year, its expenses were reduced by just 9 per cent with respect to the 1923/24 season.<sup>93</sup> Although revenue from ticket sales decreased by 20 per cent, revenue from member fees fell by just 7 per cent. Of the more than 900,000 pesetas that entered the club's coffers, only 1 per cent corresponded to donations, although, as shown in [Table 5](#), the items grouped in 'other' gained particular importance, given that they

**Table 5.** FCB: income, 1925/26 season.

Items	Pesetas	Δ with respect to 1923/24 (%)	Share of the total (%)	Change with respect to 1923/24
Membership fees	449,357.70	7.35	48.9	+0.3
Ticket sales	342,715.69	19.99	37.3	5.6
Hire of ground	10,274.35	55.23	1.1	1.2
Donations	10,214.85	<i>New item</i>	1.1	
Other	106,430.74	+1,839.76	11.6	+11.1
Total income	918,993.33	9.16		
2017 euros	2,121,120.62			

Source: FCB, General journal, 1/6/1925–31/7/1926, p. 94.

contributed almost 12 per cent of income. Within this group, more than 90 per cent of the entries corresponded to the heading 'subscription', but it was impossible to determine what this referred to. The financial data indicate that the loyalty of the members played a key role in sustaining the club's earnings. This interpretation is consistent with the treasurer's assessment at the board meeting held on 9 December 1925, when he informed the other directors that the members' contributions had been sufficient to cover all expenses during the months in which the club was closed.<sup>94</sup>

The attitude of FCB's Catalan rivals also helps to explain the club's economic performance.<sup>95</sup> Barça was able to take part in the championship organized by the FCF since its opponents agreed to postpone the original October start date until January 1926, in a decision adopted at the general assembly of the FCF held in August. This was not merely a gesture of support or solidarity for FCB; the decision was also based on financial reasons, since Barça's visits attracted the biggest crowds of the season. This may well explain why the measure was supported even by clubs that felt a deep animosity towards Barcelona, but whose grounds were oversized in relation to their fan base. For FCB, this support from the other clubs was vital. Not only was it able to earn a considerable amount in ticket sales – 40 per cent of the season's ticket sales<sup>96</sup> – but its victory in the championship allowed it to enter the Spanish championship,<sup>97</sup> which it won for the second time in a row. The impact of the inactivity on the club's revenue meant that it faced the season of the suspension with the same squad that had won the double the previous season. This, combined with the almost 30 per cent reduction in total expenditure with respect to the previous two seasons, helps explain why the club was able to close the financial year of the forced suspension in the black.<sup>98</sup>

### **The Legacy of the Forced Closure of 1925**

The total suspension of activity for six months decreed by the civil governor in June 1925 was a measure that jeopardized the very existence of FC Barcelona, since its income depended on the regular matches played by its football team. The hypothesis presented is that both the sanction and the club's financial performance were the result of the strong emotional bonds between the members and the entity, which were underpinned by cultural and political Catalan nationalism. The event held in 1925 is itself evidence of these bonds, since the match was organized as a tribute to a choral society that had been persecuted for its strong Catalan nationalism, and

the chosen rival was a club that was also in the crosshairs of the military directory. In the context of the Spanish nationalist dictatorship, whose acts were harsh and vindictive against opponents, and the penalties were arbitrary, an event of this type was, in itself, a declaration of intent. The fact that 15,000 people attended the match and the reaction of most of the spectators to the Spanish anthem also reveal the emotional connection felt by Barça fans. The threat that the club would not reopen if an assembly of members were convened to elect the new president, for fear that the candidacy approved by the dictatorship would be 'ridiculed' by the members, provides further evidence of this. This emotional connection also helps explain the financial support received by the club during the suspension. Members continued to pay their fees and the payments resulting from the debt incurred, which was held mostly by the members, were lower than expected.

Although FCB was able to maintain its sporting structure, the same cannot be said for its governance model, which had to be adapted. When Barça resumed activity, the club was led by a board of directors that had been approved by the dictatorship rather than elected in the annual assembly of members, as was mandatory. When the sanction was imposed, barely a week had passed since the event that had given rise to it. Faced with this situation of institutional coercion, there was no other option but to win, if not the favour, then at least the tolerance of the regime, and this was reflected in the composition of the governing bodies, even though it meant undermining the club's democratic character. FCB not only managed to achieve a specific solution to the politico-institutional situation it was facing, but it also knew how to influence the FCF to ensure that it could contest the championship of Catalonia; this was a strategic factor because of the revenue generated by ticket sales and because it allowed the club to play in the Spanish championship in the event of a victory. To achieve this, FCF had to agree to vote on a delay to the start of the first competition, and the clubs with the right to vote had to accept this. The ability to influence football's governing bodies was a strategic factor that helped Barça to overcome the sanction.

The long-term effects of the sanction were the opposite of what was sought. The closure of the club in 1925 and the execution of Sunyol in 1936 made the image of Barça inseparable from that of a representative of Catalan nationalism, even though this link could not be made explicit, as was the case during much of the Franco regime. The FCB grew from less than 5000 members in 1940, just after the Republic was defeated, to over 20,000 in 1944. At that time, Barça was one of the only possible ways to claim Catalan identity. During Francoism, members of the board of directors had to be approved by the regime and it only accepted those that it considered to be loyal. However, it was still the club that had been shut down by Primo de Rivera and whose president had been executed by the fascists at the start of the rebellion against the Republic. Therefore, in the long-term, the closure resulted in a formidable operation of branding that made Barça an emotional brand for many Catalans. This capacity to construct an emotional mindset that transcended purely sporting aspects explains the sanction and the way in which the club overcame it. By its very nature, the 1925 episode almost irreversibly reinforced the link between Barça and Catalan nationalism, which has constituted a core element of the club's long-term competitive advantage.

## Notes

1. The military directory of Primo de Rivera, which retained King Alfonso XIII as head of state, was proclaimed in September 1923 and became a civil directory in December 1925 until its dissolution in January 1930, when it gave way to the dictatorship of General Dámaso Berenguer.
2. Numerous examples can be found in Jean-Michel De Waele et al., eds., *The Palgrave International Handbook of Football and Politics* (Cham: Palgrave, 2018). Andreas Baltas, 'Football Clubs, Social Changes, and Political Disputes in Interwar Greece', *International Journal of the History of Sport* 37, no. 11 (2020): 992–1006, for example, reveals the impact of political tensions on Greek football clubs during the interwar period.
3. See, for example, Matthew McDowell, 'Towards a Critical Dialogue between the History of Sport, Management History, and Sport Management/Organization Studies in Research and Teaching', *International Journal of the History of Sport* 32, no. 15 (2015): 1750–58, and Alex Gillet and Kevin Tennent, 'Shadow Hybridity and the Institutional Logic of Professional Sport: Perpetuating a Sporting Business in Times of Rapid Social and Economic Change', *Journal of Management History*, 24, no. 2 (2018): 228–59.
4. For an analysis of the formation of a politically organized Catalan nationalist movement from the late nineteenth century to the early twentieth century see Josep Fontana, *La formació d'una identitat: una història de Catalunya* (Vic: Eumo, 2014), 293–328.
5. See Xavier Pujades and Carles Santacana, 'De club esportiu a símbol del catalanisme: el Barça (1915-1925)', *L'Avenç*, 238 (1999): 33–38, and Andrew McFarland, 'Founders, Foundations, and Early Identities: Football's Early Growth in Barcelona', *Soccer and Society*, 14, no. 1 (2013): 93–107.
6. For business organizations see, for example, Michael Porter and Mark Kramer, 'Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility', *Harvard Business Review*, 84, no. 12 (2006): 76–92. In the case of professional football, see Andrew McFarland, 'Building a Mass Activity: Fandom, Class and Business in Early Spanish Football', *Soccer and Society*, 8, no. 2–3 (2007): 205–20, and Sean Hamil and Stephen Morrow, 'Corporate Social Responsibility in the Scottish Premier League: Context and Motivation', *European Sport Management Quarterly*, 11, no. 2 (2011): 143–70.
7. A number of examples can be found in Jacques Lagroye, *La politisation* (Paris: Belin, 2003).
8. Sean Hamil and Geoff Walters, 'The Model of Governance at FC Barcelona: Balancing Member Democracy, Commercial Strategy, Corporate Social Responsibility and Sporting Performance', *Soccer & Society*, 11, no. 4 (2010): 475–504.
9. The general journal is the master journal in which all organizational transactions are recorded, while the general ledger contains all of the organization accounts.
10. See, for example, Jimmy Burns, *Barça: A People's Passion* (London: Bloomsbury, 2016), 86–90.
11. There were really only five, since the clubs associated with the FCF did not participate in the Spanish championship in 1921 due to a conflict with the Royal Spanish Football Federation (RFEF).
12. With respect to Barça's ties with Catalan nationalism, see, for example, Joan J. Artells, *Barça, Barça, Barça: F.C. Barcelona, esport i ciutadania* (Barcelona: Laia, 1972); Pujades and Santacana, 'Club', Phil Ball, *Morbo: The Story of Spanish Football* (London: WSC Books, 2003), 94–131; and Burns, *Barça*, 70–96.
13. See Josep M. Roig, *La dictadura de Primo de Rivera a Catalunya. Un assaig de repressió cultural* (Barcelona: Publicacions de l'Abadia de Montserrat, 1992). According to Narcís Deop, 'La dictadura i el FC Barcelona I', *La Rambla de Catalunya. Esport i Ciutadania*, no. 27: 6, FCB was forced to remove the Catalan language from advertisements in the press and stadium, the ticket office, information posters and minute books, and to hand over a list of its members to the police.



14. Ramon Barnil et al., *Història crítica del Futbol Club Barcelona, 1899-1999* (Barcelona: Empuries, 1999), 52–60.
15. 1924 pesetas were converted to 2017 pesetas using Leandro Prados' GDP deflator, *Spanish Economic Growth, 1850-2015* (London, 2017): Table 7, and then converted into euros using the official fixed exchange rate. This same procedure was applied throughout the rest of the work.
16. See Ramon Usall, *Futbolística: Històries de clubs políticament singulars* (Barcelona: Ara, 2017).
17. 'Proceedings initiated on 19 June 1925 by Commander Justo Conde of the Barcelona Security Corps for having disrespected the Spanish anthem' (ASGC, Box 181).
18. Ibid.
19. Ibid.
20. Ibid.
21. Letter dated 18 June 1925, addressed to the civil governor of Catalonia and signed by Alejandro Gómez, Héctor Sánchez and Julio Alonso (ASGC, Box 181).
22. Ibid.
23. 'Statement from the chief of police to the civil governor', 21 June 1925 (ASGC, Box 181).
24. The ban on using the club's emblems also applied to individuals. On 3 August at 1:30 p.m., for example, a certain Lieutenant Toledo was walking down the Rambla de Sabadell when he stopped Emili Bragulat Solà, '20 years old, single, a baker by trade and a resident of this town', for displaying 'the emblem of the aforementioned club [FCB] in the buttonhole of his jacket' ('Statement from Lieutenant Toledo to the civil governor regarding the seizure of the FCB emblem', 3 August 1925, ASGC, Box 181). The fact that the complaint took place in Sabadell, an industrial city about 30 kilometres from Barcelona, reveals the extent to which FCB was considered the club of Catalonia, since rivalry between clubs at that time occurred at intraregional level, and residents were rarely fans of a team from another town, Barça being the sole exception.
25. The general journal is organized in accounting cycles of a year's length. The first entry, called the opening balance sheet, is the closing balance sheet of the previous accounting cycle.
26. Although the balance sheet of the opening general journal entry was available, there was no qualitative information regarding the preparation method or the nature of the items, such as the characteristics of the mortgage and mortgage bonds. The names of the items are literal translations, including the parentheses; the author's clarifications are provided in italics within square brackets.
27. See, for example, Charles Korr, 'West Ham United Football Club and the Beginnings of Professional Football in East London, 1895-1914,' *Journal of Contemporary History*, 13 (1978): 211–32; Wray Vamplew, *Pay Up and Play the Game: Professional Sport in Britain, 1875-1914* (Cambridge: Cambridge University Press, 1988); David Kennedy and Michael Collins, 'Community Politics in Liverpool and the Governance of Professional Football in the Late Nineteenth Century,' *The Historical Journal*, 49, no. 3 (2006): 761–88; and Matthew Taylor, *The Association Game: A History of British Football* (Harlow: Pearson Longman, 2008).
28. Gaspar Rosés was president of FCB for three discontinuous terms. The first started on 25 June 1916 and ended on 17 June 1917, when he was replaced by Hans Gamper, in what would be his third term at the helm of the club (17/6/1917-19/5/1919). Gamper was followed by Ricard Graells (19/6/1919–27/6/1920), who was replaced by Rosés, who occupied the role from 27 June 1920 to 17 July 1921. Rosés would occupy the position for the third time between 30 June 1930 and 22 October 1931.
29. FCB, Minutes of the Board, 27/6/1920. Since two pesetas in 1899 were equivalent to 8.77 euros in 2017, the purchasing power of the initial fee was not restored.
30. Daniel Carbó, *Historial del F.C. Barcelona, 1899-1924. Volum II* (Barcelona: Costa, 1924), 15–16.

31. Hans Gamper, founder and alma mater of Barça, presided over the club for a total of eight and a half years distributed in five periods (2/12/08–14/10/09; 17/11/10–30/6/13; 17/6/17–19/5/19; 17/7/21–29/6/23; 1/6/24–16/6/25). Enric Cardona held the presidency between his fourth and fifth terms (6/29/1923–6/1/1924).
32. For example, when the city council organized two games between Barça and AC Sparta Prague to mark the inauguration of the municipal stadium of La Foixarda, its 20,000 seats were insufficient to accommodate the fans who turned up to watch the matches (*Stadium*, 5 January 1922; *El Mundo Deportivo*, 29 December 1921).
33. Although illegal until 1926, payments to players were very common from the late 1910s on. See Xavier Pujades and Carles Santacana, 'La mercantilización del ocio deportivo en España. El caso del fútbol, 1900-1928', *Historia Social* 41 (2001): 147–67.
34. This was held on 8 December 1921. See *La Vanguardia*, 9 December 1921, 6, and *Stadium*, 24 December 1921, 5–7.
35. *La Jornada Deportiva*, no. 9, 5 December 1921, 6.
36. *La Jornada Deportiva*, no. 10, 12 December 1921, 11.
37. This unanimity was due to the fact that the opponents left before the vote. *Ibid.*
38. Rossend Calvet, *Historia del FC Barcelona: de 1899 a 1977* (Barcelona: Hispano Francesa, 1978), 272.
39. *Ibid.*
40. *La Vanguardia*, 21 February 1922, 9 and *Stadium*, 4 March 1922, 11–12.
41. *Ibid.*
42. *La Vanguardia*, 23 May 1922, 8–9 and *Stadium*, 17 June 1922, 20–22.
43. Pujades and Santacana, 'Club'.
44. FCB, Minutes of the Board, 20/6/1916 and *La Veu de Catalunya*, 25 November 1918, 3.
45. FCB, Minutes of the Board, 26/6/1919.
46. Artells, *Barça!*, 85–103.
47. FCB, Minutes of the Board, 10/7/1925. In the statement, Milans del Bosch explained that, in order to ensure that he would not be overcome by his 'deep feelings of outrage', he had allowed 24 hours before he could issue the resolution 'with complete calm'.
48. FCB, Minutes of the Board, 16/6/1925.
49. 'Statement from Hans Gamper to the board of directors', 18 June 1925 (ASGC, Box 181).
50. It is not clear, however, whether these events took place at the police station or during a subsequent visit to the civil government. See Narcís Deop, 'La dictadura i el FC Barcelona III i última', *La Rambla de Catalunya. Esport i Ciutadania*, no. 29 (1930), 8.
51. FCB, Minutes of the Board, 18/6/1925.
52. Deop, 'Dictadura III', recounts how Gamper arrived at his house that day: 'The man who was always smiling, who was optimistic and did not know hatred, arrived at his home, white as a sheet and ill looking. [...] I had never seen him shed a tear. His wife hugged him and his children kissed him as he told us, between sobs, about how the social premises had been sealed. That great pain caused by the closure of Barça had made him forget, momentarily, that he was also being forced to leave Catalonia.'
53. FCB, Minutes of the Board, 10/7/1925.
54. *Ibid.*
55. *Ibid.*
56. 'Communication from the civil governor to the vice-president of FCB' (ASGC, Box 181).
57. FCB, Minutes of the Board, 10/7/1925.
58. Barnils et al., *Historia*, 61–67.
59. See different testimonials in FCB, Minutes of the Board, 4/6/1926.
60. FCB, Minutes of the Board, 10/7/1925.
61. *Ibid.*

62. FCB, Minutes of the Board, 11/8/1925. Romà Forns accused the executive committee, especially Soldevila, of abusing their powers to use the financial aid campaign for their personal benefit. The matter was closed with a note from the board in which it expressed its displeasure regarding the criticisms of Soldevila's management.
63. Ibid.
64. Ibid.
65. In 1930, he was appointed Baron of Ovilvar.
66. FCB, Minutes of the Board, 09/12/1925.
67. Ibid.
68. FCB, Minutes of the Board, 12/12/1925.
69. Ibid.
70. These two individuals were well connected to the monarchy and enjoyed close links to the world of sports and sports journalism, especially Masferrer, who had founded *El Mundo Deportivo*, among other publications.
71. FCB, Minutes of the Board, 12/12/1925.
72. Ibid.
73. Ibid.
74. Ibid.
75. Ibid.
76. Ibid.
77. Ibid. Masferrer even asked that the articles of association be reformed to minimize the powers of the assembly as much as possible.
78. FCB, Minutes of the Board, 17/12/1925.
79. FCB, Minutes of the Board, 19/12/1925.
80. Despite this, the new board also managed to slip up a few times. An example was the banquet organized by the club in honour of a French rugby team that visited the city in May 1926. The tribute was forbidden by the civil governor after the Barcelona chief of police informed him that the invitations 'had been written in Catalan' ('communication signed by the chief of police and addressed to the civil governor of Barcelona', 16/5/1926, and 'communication from the civil governor to FCB', 16/5/1926; ASGC, Box 181).
81. *L'Esport Català*, 4/8/1925, 3.
82. Deop (1930b). Gamper committed suicide in July 1930, before the end of the dictatorship.
83. FCB, Minutes of the General Assembly, 13/6/1926.
84. Ibid.
85. Ibid.
86. FCB, Minutes of the Board, 25/3/1929.
87. FCB, Minutes of the Board, 1929–30.
88. Berenguer resigned on 14 February. His replacement, Admiral Juan B. Aznar, called municipal elections for 12 April 1931, as a step prior to the constituent general elections planned for July. However, the victory of Republican forces in the main cities precipitated the declaration of the Republic on 14 April. Berenguer and Aznar administration are known in Spanish as the 'dictablanda' (soft dictatorship), to indicate its more tolerant position than the dictatorship of Primo de Rivera.
89. Although he did not present himself for the position until 1935, during the years of the Republic, FCB members constantly asked him to submit a candidacy. See FCB, Minutes of the General Assembly, 1932–35.
90. Expenditure items are listed in the general journal entry in no apparent order.
91. Much of FCB's accounting information was lost on the night of 16 March 1938, when the club's social premises were destroyed by a bomb dropped by Mussolini's fascist air force, which carried out a series of airstrikes over Barcelona between 16 and 18 March that killed more than 1,000 civilians, completely destroyed 48 buildings and caused considerable damage to a further 50.

92. FCB, General journal, 1/8/1926–11/10/1929, 133–134.
93. The financial year started on 1 June.
94. FCB, Minutes of the Board, 09/12/1925.
95. The Catalan championship was the most important competition in economic terms at the time, since it was played in a league format made up of eight teams.
96. FCB, General journal, 1/8/1926–11/10/1929, 97.
97. The winner of the Catalan championship classified for the Spanish championship, which was a two-legged knockout competition between the winners of the different regional championships (usually eight), with the final played as a single match at a venue designated at the beginning of the season.
98. The difference between the income and expenses shows a positive balance close to 200,000 pesetas, although, surprisingly, the year-end closing balance does not include any losses or gains. See FCB, General journal, 1/6/1925–31/7/1926, 94.

### Acknowledgement

The author wishes to express his gratitude to the people of the FC Barcelona's Documentation and Study Centre for their assistance.

### Disclosure Statement

No potential conflict of interest was reported by the authors.

### Funding

This work was supported by the General Directorate for Research in the Government of Catalonia under grant BP-00123; the Marie-Skłodowska-Curie actions in the European Union 'Horizon 2020' programme under grant 801370; and the Ministerio de Ciencia, Innovación y Universidades under grant PGC2018-093896-B-I00.

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