

Football

Boston officials in tax trial over covering up payments to players

Andrew Culf

Five officials at Boston United systematically cheated the taxman out of £323,000 over a period of four years in an attempt to revive the ailing fortunes of the club, a jury was told yesterday.

The scheme was so successful that Boston enjoyed promotion to the Football League and soaring attendances, South-wark crown court heard. The motivation had not been personal greed but a desire to prevent the financial collapse of the Lincolnshire club, according to Martin Hicks QC, for the prosecution.

Boston had gone from employing part-time to full-time players and saw crowds increase dramatically. Wages and bonuses paid to players and other staff had been disguised as expenses to avoid paying tax, Hicks said. "In doing so Boston United secured undoubtedly a competitive advantage, an advantage over rival football clubs, their players and their supporters at a time when promotion to the higher leagues was seen as key to the club's survival."

John Blackwell, 59, formerly the club's general manager, Ian Lee, 57, formerly club accountant, and Brian James, 61, formerly director and payroll manager, all deny one charge of conspiring to cheat the public revenue between 1997 and 2002.

The court was told that two others, Boston's manager Steve Evans, 43, and the former chairman Patrick Malkinson, 64, had pleaded guilty. The trial is expected to last six weeks. Hicks described the method behind the scam as simple. "Wages to various players and staff which attract tax were disguised as out-of-pocket expenses which do not attract tax. Various fees and bonuses, such as signing-on fees or winning bonuses, went undisclosed when they should have been declared."

The court was told that end-of-year tax returns submitted by the club, that were repeatedly paraded as accurate and true, were, in fact, "false and dishonestly so". Hicks said: "At the time the club was going through financial difficulties and was at risk of going under. By depriving the Revenue of tax and national insurance contribution due, the club was able to prop up what you may decide was an ailing business. By concealing the true extent of the payments to players and staff, the club could afford to attract players who would otherwise be beyond its grasp."

Boston enjoyed remarkable success during the four-year period, Hicks told the court. In 1997 the club was fourth from bottom in the Unibond League, with gates of around 400 and part-time players. By 2001, the club won the Nationwide Conference and was promoted to the third division, later renamed League Two, of the Football League, with attendances



Boston's manager Steve Evans has pleaded guilty to tax offences along with the former club chairman Patrick Malkinson

now averaging 4,000. Hicks said the guilty pleas by Evans and Malkinson, who will be sentenced later, meant there was "no dispute a conspiracy between at least two persons was in existence".

He said they had played a major part in the criminal enterprise and their names would feature largely in the case. Malkinson became club chairman in 1997 before leaving the club, returning for a second stint from July 2000 until March 2002. Evans was manager from October 1998, until he was suspended by the Football Association four years later. He returned to the job in 2004. The trial continues.

Worthington in fight to save job

Stuart James

Nigel Worthington's hold on the manager's position at Norwich City appeared to be loosening last night after the club's majority shareholders, Delia Smith and Michael Wynn Jones, heavily criticised the team's display at Plymouth on Saturday and demanded an immediate improvement over the next two matches.

Smith and Wynn Jones have been strongly supportive of Worthington during his time in charge but the statement released yesterday suggested he now has 180 minutes to save his job.

Norwich had started the season brightly but the 3-1 defeat at Home Park was their fourth league match without a victory and they have only won once away from home in the Championship in 2006. Having failed to meet expectations last season, when City began the campaign as favourites only to finish in ninth place, the club's owners are anxious that this term does not follow the same pattern. Norwich are currently 14th, nine points behind the league leaders, Cardiff.



Delia Smith has issued a strongly worded statement demanding an improvement in Norwich City's performances

The statement, which apologised to the travelling Norwich fans, said: "We and the board are deeply disappointed by the lack of passion and commitment in the team's performance on Saturday ... We are determined to achieve success at Norwich City and to that end we expect this situation to be rectified at our next home game on Sunday and at our next away game. We rely on our manager and squad to do this not only on behalf of our supporters but for the long-term future of the club."

The board's comments cranked up the pressure on Worthington ahead of Sunday's home game against Burnley when fans are understood to be planning a protest. Last December the Norwich City Independent Supporters Association issued a statement calling for the board to dismiss Worthington when it became clear the club would not be returning to the Premiership at the first attempt, and Saturday's defeat was met with chants of "We want Worhey out!"

Worthington, who took over at Carrow Road in December 2000, has seen his position undermined further by an incident at training last Thursday when Yousef Safri and Dickson Etuhi had to be separated by team-mates after they became involved in a fight following a dangerous tackle.

Several fans witnessed the confrontation and although Smith had not been present at the time she was at the training ground that day and was quickly made aware of the fracas.

Cricket



Inzamam's conscience is clear as he prepares for judgment

In an exclusive interview the Pakistan captain tells Omar Waraich that he is 'satisfied with my actions'

Inzamam-ul-Haq arrives at his lawyers' offices an hour and a half late, with a harried demeanour. "He's never on time for anything," a member of his legal team mutters with exasperation.

The Pakistan captain has returned to London and will today face charges of ball-tampering and bringing the game into disrepute following the notorious fourth Test at The Oval last month. Inzamam has protested his innocence and is confident that he will be cleared of the ball-tampering charge. It is, none the less, likely that he will be banned and fined – an outcome that would throw his career into uncertainty.

Amid his fraught preparations for the hearings the Guardian was granted exclusive access to the Pakistan captain, but while he is keen to engage with questions about the team and his role as captain, events at The Oval remain a sensitive subject – this month the International Cricket Council's chief executive Malcolm Speed forbade the Pakistan team from commenting ahead of the hearing. To ensure that Inzamam does not queer the pitch with injudicious remarks Waseem

Khokhar, a senior member of the legal team from the elite firm DLA Piper, is sat beside him, busily scribbling notes.

Is Inzamam sure that none of his players, in any way, did anything untoward with the ball? What did they speak about in the dressing room? Why did they return to the field so late? Will they play in the upcoming Champions Trophy if Darrell Hair officiates at any of their matches? All of these questions apparently run foul of the Speed edict, and are met with a rebuff.

What Inzamam is prepared to say is that things got to him. "Definitely, I did feel some pressure. But inside I resolved that I had done nothing wrong and was satisfied with my actions. That's what helped me."

Upon returning to Pakistan after the series, Inzamam was buoyed by the mass outpouring of support and sympathy. "By God's mercy, I received a lot of public support. It's a very good thing that the stand we took was appreciated by the Pakistani people. Respect is the main thing – it's the first thing that matters."

Is he worried the team's reputation, which he believes has been enhanced under his captaincy, will suffer because of the allegations? "Well," he says, "it is obvious that these allegations will affect the team's image." How they will affect Inzamam's immediate future is perhaps more pertinent, and a bad outcome at the two-day private hearing – which takes place at The Oval – could hasten his retirement at the age of 36.

"I don't know how much longer I'll be playing cricket. I may very well like to play cricket for the rest of my life, but that's not going to happen," he says. "I'm not going to say if I'll play up to the World Cup [March and April], or after the World Cup. It all depends on one's performance."

Inzamam has been muzzled since the ICC took exception to his columns in the Pakistan press on The Oval affair, but his predecessors as Pakistan captain have been more forthright.

Many have themselves been accused of ball-tampering in the past. Waqar Younis, the former fast bowler, claims to have seen the ball and discovered no traces of ball-tampering. Wasim Akram, another illustrious fast bowler, earlier this week envisaged Hair being cleared and Inzamam banned.

The most high-profile intervention, however, came from Imran Khan, who was responsible for Inzamam's initial inclusion in the Test team in 1991 and captained the 1992 World Cup-winning side that included Wasim, Waqar and Inzamam. "There's been a lot of hurt caused by Darrell Hair calling the team cheats," he told the Guardian.

"If they want to redeem their honour and pursue the ball-tampering issue, they should have gone to a court of law. That would make sure that never again can an umpire – unless he has clear evidence – declare a team guilty of cheating. I'm afraid that they're barking up the wrong

tree by going to the ICC. The ICC gives everything to the umpire."

Adorned in blue jeans, a dark top, and a pair of black sunglasses on a cloudy day, Inzamam cuts a newer, slender figure. There will be no more jokes about pies and potatoes.

Although his record as a captain and his skills as a batsman are well known, he remains an enigmatic individual and, in sharp contrast to previous Pakistan captains, he is comfortable maintaining a low-profile. "It's my nature," he says, in graceful Urdu. "I'm a quiet person."

As a devoted family man, he says he likes to spend as much time as possible with his daughter and two sons. "I've also been spending the past few years working on a project. It's the Mukthawar Amin trust hospital in my home town, Multan,"

By God's mercy I received a lot of support. The stand we took was appreciated by the Pakistani people

he says. "We are looking to have 350 beds eventually, but at the moment it's functioning with 70 beds and an eye clinic."

Other pursuits include an increasing commitment to religion. Inzamam and a majority of the Pakistan team are the most visible adherents of the Tablighi Jama'at, a south Asian Islamic movement related to the austere and uncompromising Deobandi sect. Its latest recruit is the batsman Mohammad Yousuf, formerly Yousuf Youhana, who converted from Christianity. Yousuf now regularly leads the team in prayer.

"Over the past four years, there has been a change in the Pakistan team," Inzamam says. "If you look at the team, its entire reputation has changed. In the past, before my captaincy, we used to be routinely accused of match-fixing and other scandals. Now, all the boys pray together, collectively, five times a day. There is greater unity in the team. And we are widely respected as a team with integrity."

Is that at the expense of Danish Kaneria, the young Hindu leg-spinner and sole non-Muslim on the team? "No, not at all," Inzy insists. "In Islam, you cannot force or compel someone to do anything. He practises his religion, and we respect him for it."

Stories abound that Shoaib Akhtar finds the team atmosphere a little stifling and prefers to stay apart. It has also been suggested that a Pepsi advert currently going

Photograph Felix Clay

Darrell Hair Australian umpire at the centre of the dispute; unpopular with Asian bloc.

Peter Hartley Third umpire at The Oval. Taciturn Yorkshireman, rising quickly through ranks.

Inzamam-ul-Haq Pakistan captain. Faces charges of ball-tampering and bringing the game into disrepute.

Trevor Jesty Fourth umpire, former Hampshire all-rounder.

Darrell Hair, centre, picks over the problem ball with Inzamam-ul-Haq, right

Pakistan to claim that Doctrove disagreed with Hair all along

David Hopps

Pakistan will highlight an alleged difference of opinion between Darrell Hair and his fellow umpire Billy Doctrove at the start of last month's Oval Test fiasco as they plead their innocence of ball-tampering charges before an International Cricket Council inquiry in London today.

They will depict Hair's actions as disproportionate and unreasonable, claiming that the Australian umpire brushed aside suggestions by Doctrove, very much the junior partner, that they should seek to gather further evidence before implementing a five-run penalty that Pakistan quickly came to regard as an unacceptable public insult.

Pakistan's lawyers will also claim that the match referee, Mike Procter, failed for several hours to inform Pakistan of the ruling by umpire Hair that they had forfeited the match. They will argue that it was this breakdown of communication, rather than any act of rebellion led by Pakistan's captain, Inzamam-ul-Haq, that was primarily responsible for the Test not continuing.

Ranjan Madugalle, the ICC's chief match referee, will preside over the hearing at The Oval, 38 days after the fourth Test ended in uproar with the first forfeit in Test history. Madugalle will hear lengthy legal submissions, evidence from match officials, coaches and administrators – there are even suggestions that Geoffrey Boycott will put in an appearance – and at the end of it he can only hope that his ruling, expected sometime tomorrow, will be accepted without further legal challenge.

Hostility towards Hair from cricket's Asian bloc increased yesterday when India's board of control privately conceded that it had officially objected to him resuming his umpiring career in next month's Champions Trophy. Hair said that he fully expects to officiate. "I expect to fulfil that appointment, I'm looking forward to it," he said. The ICC will delay its confirmation of the umpire appointments until after the hearing. CricInfo, the cricket website, quoted a source within the Board of Control for Cricket in India as saying: "We have written to the ICC. There may be some unseemly incident as he is already in a controversy."

The ICC will not regard this as mere posturing before the hearing, and if Madugalle happens to accept that there were extenuating circumstances then the quid quo pro might be that Hair resumes his duties in the Champions Trophy. To see him stand in Jaipur on October 24

when England face Australia would be no surprise at all. Inzamam could face a maximum four-Test ban if he is found guilty of bringing the game into disrepute. On the ball-tampering charge, he faces a maximum one-Test ban and could lose 100% of his match fee.

Pakistan will make much of Doctrove's umpire's report after The Oval Test, in which he discusses the change of the ball and award of five runs for ball-tampering, 56 overs into England's second innings. He is thought to have proposed that the umpires should delay changing the ball, while trying to understand the causes for its changed appearance, only for Hair to persuade him that they should act immediately.

Lawyers have seized upon the absence of incriminating video footage, and will also use this to try to undermine the case against Inzamam. Cricket's regulations empower an umpire to act on suspicion alone; no one has suggested that Hair was not fundamentally correct in his interpretation of the Laws, only that such strictness was not the best approach. Pakistan's lawyers will argue that suspicions must be grounded in fact and will contend that Hair's lack of specific evidence made his actions unjustifiable.

Even if Hair's ball-tampering suspicions



The ICC chief match referee, Ranjan Madugalle, will preside over the inquiry into Pakistan's Test forfeit at The Oval

are undermined, that does not automatically vindicate the dressing-room strike that followed. The Spirit of Cricket – the preamble to the Laws – makes it clear that Inzamam, as captain, is responsible for the behaviour of his side.

That is why Pakistan will make much of the failure to inform them officially that the game had been forfeited – advice given by Procter as late as 10pm, long after the ICC chief executive, Mal Speed, had failed in a telephone call from Dubai to persuade Hair to change his decision.

The episode has thrown up many questions: has Hair been made a scapegoat; should ball-tampering, to some extent at least, be made legal; can rebellion against an umpire ever be justifiable? But the essence of the dispute has been one of a Pakistan side damned for ball tampering and seeing it as an injustice. A matter of honour and cultural differences: very much a dispute of the age.

Key players at the Oval hearing

Doug Cowie ICC umpires and referees manager. Involved in email exchange with Hair about a possible \$500,000 pay-off.

Billy Doctrove West Indian umpire, partnered Darrell Hair at The Oval.

Mark Gay Heads the Pakistan legal team. From DL Piper, London law firm.

Darrell Hair Australian umpire at the centre of the dispute; unpopular with Asian bloc.

Peter Hartley Third umpire at The Oval. Taciturn Yorkshireman, rising quickly through ranks.

Inzamam-ul-Haq Pakistan captain. Faces charges of ball-tampering and bringing the game into disrepute.

Trevor Jesty Fourth umpire, former Hampshire all-rounder.

Darrell Hair, centre, picks over the problem ball with Inzamam-ul-Haq, right

Shaharyar Khan Former Pakistan foreign secretary, currently chairman of the Pakistan Cricket Board.

Ranjan Madugalle Former Sri Lanka Test cricketer – he played in their first ever Test match in 1982 – and chairman. A widely respected senior match referee.

David Pannick QC ICC lawyer and legal adviser to Madugalle. He has previously acted for the Queen, Greg Rusedski and the League Against Cruel Sports.

Mike Procter Former South Africa all-rounder, 60, and match referee at The Oval, his views have yet to be aired.

Bob Woolmer Pakistan coach. Former England batsman and coach of South Africa.



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