

THE FINANCIAL MANAGEMENT OF SPORTS CLUBS IN THE CZECH REPUBLIC

Eva Čáslavová and Pavel Berka

Faculty of Physical Education and Sport, Charles University, Prague, the Czech Republic

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Abstract:

The results of research into the financial resources of sports clubs in the Czech Republic are presented in this article. Our investigation evaluates the structure of sports clubs incomes: the proportion gained from public sources and from the clubs' own resources. Gifts and sales of advertising facilities represent the largest part of their own private resources, and therefore we investigated this impact on the total income from all sources; furthermore, we investigated the consequential aspects of business relations concerning the sale of advertising facilities as they are fundamental to any sponsorship in the Czech Republic. The concept research corresponds to the practical needs of the top management of sports organizations in the Czech Republic as they are aware of the absence of global information concerning these needs. When preparing their budget these organisations have to plan their costs so that they can be paid from public resources and their own private ones, too. The greater the volume of income, the broader the spectrum of activities that can be offered by a sports club. It requires considerable experience to create one's own private financial resources, which come mainly from gifts, the sale of advertising media, rented premises, sports activities and enterprise revenues such as transfer of players, etc. The results of the first phase of our research (1996/97) were verified by statistical methods in combination with socio-psychological aspects (comparison of structures, the test of proper identity, the estimate of parameters of the basic complex, socio-professional aspects). This enabled us to generalise the results for all sports clubs.

Key words: sponsorship, sponsor, gifts, advertising, budget, economics of sports clubs

DAS FINANZIELLE MANAGEMENT VON SPORTCLUBS IN DER TSCHECHISCHEN REPUBLIK

Zusammenfassung:

In diesem Artikel veröffentlichen wir die Forschungsergebnisse, die die Einnahmestruktur der Sportvereine und – clubs und das Verhältnis zwischen den öffentlichen und eigenen Quellen einschätzen. Da in den eigenen Quellen heute die Spenden und der Werbungsverkauf überwiegen, hat uns interessiert, wie die tschechischen Sportvereine und – clubs die beiden Möglichkeiten ausnützen, und weiter, wie diese zwei Einnahmetypen an den Gesamteinnahmen partizipieren. Weiter haben wir uns speziell für die Sportwerbung und deren Verkauf interessiert, die die Hauptrichtung des Sportsponsorings in der Tschechischen Republik bildet. Das finanzielle Management der Sportvereine und Sportclubs in der Tschechischen Republik ist in der Gegenwart für ihre Sporttätigkeiten von großer Bedeutung. Im Budgetkonzept dieser Sportorganisationen werden für das Kostendecken zwei Einnahmetypen geplant, und zwar von öffentlichen und eigenen Quellen. Das größere Einnahmenvolumen ermöglicht natürlich den Sportvereinen und – clubs eine umfangreichere und ausgedehntere Sporttätigkeit. In der Praxis bedeutet es ausdrucksvolle Orientierung an die Gestaltung der eigenen finanziellen Quellen, die Spenden, Werbung, Miete, Einnahme von Sport- und Unternehmertätigkeit und Einnahmen von Sportlertransfer usw. bilden. Die Ergebnisse der ersten Phase unserer Untersuchung wurden mit Hilfe von den statistischen Methoden in der Kombination mit sozial-psychologischen Aspekten (Strukturenvergleich, Anpassungstest, Schätzung unbekannter Parametern der Gesamtheit, sozioprofessionelle Aspekte) geprüft. Das hat uns ermöglicht, die Ergebnisse für alle Sportvereine und – clubs in der Tschechischen Republik zu generalisieren.

Schlüsselwörter: Sponsoring, Sponsor, Spenden, Werbung, Budget, Ökonomik der Sportclubs

Introduction

The Czech sports clubs (SC) have been concerned with creating their own financial resources since the year 1990. The incomes from sponsors and gifts have been playing an important role since that time. These organisations have learnt to make good use of these sources of private income, enabling them to increase their profits. There are important differences between the taxation accountability and its assessment.

A gift (as far as sport is concerned) is a gratuitous acquisition, which may be a donation of money or a similar contribution. The donor does not expect any reciprocal service for the gift and the recipient does not render a service. The gift is an undeductible cost for the donor (Čáslavová, 2000). As far as the physical person's income tax is concerned, it is specified that the taxpayer may "deduct the value of the gift from the tax base and if the total gift value exceeds 2% of the tax base or 1,000 Czech crowns in the fixed year and if the gifts are given to municipalities and corporate bodies in the Czech Republic and their purpose is to finance the following areas: science, education, culture, the educational system, police, protection against fire, youth protection and support, animal protection, social, health, environmental, humanitarian, physical education and sports activities, and people who are resident in the Czech Republic and carry on educational or health-care facilities and facilities for the protection of stray animals or endangered species. In the aggregate it is possible to deduct 10% at the most from the tax base".

A different rate of taxation is assessed for the income tax of corporate bodies (the investment purposes are the same as stated above): "if the total gift value is at least 2,000 Czech crowns. In the aggregate, it is possible to deduce 5% at the most from the tax base. This deduction cannot be applied by the tax payers who are not established for the purpose of business objectives".

This implies that gifts may only be given to corporate bodies operating in the field of physical education and sport. An individual athlete cannot be provided support in the abovementioned way.

Contractual relations should be solved via the corporate body, e.g. a sports club, whose member the athlete is. The negotiations should be conducted with regard to the right of disposal concerning the aforementioned gift (Čáslavová, 2000).

How is sponsorship laid down in the legislation of the Czech Republic? It is necessary to state that the existing Czech legislation does not define the concept *sponsorship*. Our revenue act includes this activity under the concept *advertising sale*. The incomes from advertising are also classified as entrepreneurial activities of non-profit organizations in the Czech Republic. In this context we deem it necessary to mention the opinions of the renowned

sport marketing experts who define *sport sponsorship* in a more comprehensive way.

Bruhn and Mussler (1991) define sponsorship as a readiness of financial and material means or services on the part of enterprises allocated to persons or organisations that are engaged in sports, cultural or social activities. The purpose of these financial and material means is to achieve entrepreneurial marketing and communication objectives. This creates a specific form of partnership in which the sponsor and the sponsored achieve their objectives by means of a reciprocal deed. The entry into the partnership is expressed by the sponsorship which contractually provides for the output and counter-output of both partners.

Mullin, Hardy and Sutton (2000) use the term *sponsorship* to refer to the acquisition of rights to affiliate or directly associate with a product or event for purpose of deriving benefits related to that affiliation or association. The sponsor then uses this relationship to achieve its promotional objectives or to facilitate and support its broader marketing objectives. The rights derived from this relationship may include retail opportunities, purchase of media time entitlement, or hospitality. Sponsorship agreements may include, but are not necessarily limited to, the following provisions and benefits:

- The right to use a logo, a name, a trademark, and graphic representations signifying the purchaser's connection with the product or event. These rights can be used in advertising, promotion, publicity, or other communication activities employed by the purchaser.
- The right to an exclusive association within a product or service category.
- The right of entitlement to an event or facility.
- The right to use various designations or phrases in connection with the product, event, or facility such as "official sponsor", "official supplier", "official product" or "presented by".
- The right of service (use of the product or exclusive use of the product) or the right to use the purchaser's product or service in conjunction with the event or facility.
- The right to conduct certain promotional activities, such as contests, advertising campaigns, or sales-driven activities, in conjunction with the sponsorship agreement."

Pitts and Stottlar (1996) state that sponsorship offers a number of distinct advantages over more conventional advertising techniques. Specifically, advertising delivers a straightforward commercial message, whereas sponsorships get to people through a different source. Sponsorship involves a company being prepared to make a commitment and support an activity; it says the company will be more people-oriented than advertising suggests. In several ways, sponsorship is longer lasting in terms of its commitment.

The aim of this research was to discover the frequency of gifts and incomes from the sales of advertising; the degree of sports clubs dependence on state subsidies, the frequency of incomes from entrepreneurial activities; the incomes from sponsorships, the purpose and exploitation of sponsorship money; and finally to assess the proportion of all these total income sources in an individual sports club.

On the basis of mathematical and statistical methods we achieved results which might be generalised for all the sports clubs in the Czech Republic.

Methods

The methods of data collection and analysis used of the investigations may be divided into four basic groups:

Method of written response to a questionnaire

The questionnaire, which we had prepared, logically started with questions on the characteristic features of a sports club, i. e. its legal form, whether it is a non-profit-making organisation or a business company - e.g. a stock company or limited liability company (i.e. profit-making organisations). There is a very different income tax rate for profit-making and for non-profit ones. As for the sports clubs promoting their activities independently, we wanted to verify the authenticity of the hypothesis that they exploit the services of professional marketing specialists. We found out that the prevalent income of the sports clubs, functioning on the basis of non-profit organisations, comes from gifts. They make use of recommendations and private contacts in companies via acquaintances, their own club members, friends, parents, etc. Business companies on the other hand, make the most of advertisements representing sports as they satisfy great public interest; mass media are also used. Sports clubs look for sponsors according to their own marketing plans. Apart from the legal basis of these sports organisations we were also interested in the size of sports clubs, the number of their members and the competition performance level in the given sport branch. We also studied other income sources and ways of doing business in these organisations.

We paid attention to the sponsors' range of individual types of advertisement they sold and to the range of sports advertisements sold by sponsors. We were also concerned with the list of all the usual services on offer. Special attention was paid to the sports clubs employees and their views of the economic development of the sports club in connection with the economic situation in the Czech Republic. The number of sponsors making a financial donation or gift to one sports club was also our interest.

Descriptive methods of the selected group and verification of its objectiveness

The selective sample was described by means of tables and charts giving absolute and relative frequencies. The objectiveness of the research was verified by the simple comparison of the structure of investigations and of the whole sample (all sports clubs), and by means of the chi-square goodness-of-fit test (χ^2). The purpose of this test consists of evaluating the differences between structure of the basic and selected groups (samples). If the differences are too great, i.e. if they exceed the value of the tested criterion, then the alternative hypothesis (suggesting that the randomisation of the investigated sample does not correspond to the dividing up of the basic group at a given level of significance) cannot be considered proved:

$$\chi^2_{(1-\alpha)} = \sum_{j=1}^k \frac{1}{np_j} (n_j - np_j)^2$$

where p_1, p_2, \dots, p_k stands for proportions (quotients) in the basic sample (group)

n_1, n_2, \dots, n_k investigation frequencies
 np_j, \dots, np_k frequencies in the basic sample (group).

If χ^2 applied, it is necessary to take certain conditions into consideration:

- composition of all groups (intervals),
- all intervals should roughly express the following relations: $np_j > 1$
- at least 80% of all intervals should express the relation: $np_j > 5$.

Methods describing the obtained research information

Standard statistical methods were used for the description of the obtained information

- a) level measurements (position measurements) achieved by the weighted arithmetic mean (\bar{x}),
- b) variability measurements (changeability) achieved by means of the standard deviation s_x means by of mubality (M).

Methods investigating the relations and the dependences among the data obtained

The correlation coefficient r_{yx} was used as a method of analysing the relations and dependence between two signs (e.g. the relation between the number of sports club's members and the size of incomes from gifts).

Results

The questionnaire data provide a whole series of information. To be able to formulate the conclusions we started to process the acquired data. Data processing belongs to the basic information on the division of members from a legislative point

of view. It divides them into civic associations and trade companies (see Table 1).

Although the percentage of civic associations represents 94% (trading companies represent only 6%), it is interesting that the structure of both legal entities shows similar tendencies, as more than 60% of all civic associations and trading companies are concentrated in sports clubs with the number of members up to 200.

The following facts correspond to further characteristic features:

- the average number of members = 258, with the average of 285 in civic associations, 182 in trading companies;
- the smallest organisations: civic associations with 10 members, trading companies with 10 members;
- the largest organisations are: civic associations with 5,000 members and trading companies with 1,500 members.

With respect to these findings there are other details concerning the membership and structure of all sports clubs in the Czech Republic. Here is a comparison of the structures of research and the basic set in Table 2.

To express the quality of the selective set and hypothesis whether the conclusions might be generalised, we used the goodness-of-fit test. The results are shown in Table 3.

The conditions were not utterly fulfilled as this applied only for 75% (not 80% and more as given by the criterion), i.e. the re-counted number of members (np_j) is higher than 5.

$$\chi^2_{95} = 30.47$$

It follows from the tables that $v - 1 = 8 - 1 = 7$ degrees of latitude is then

$$\chi^2_{95}[7] = 14.1.$$

The result lies in the field of acceptance. The test did not prove substantial agreement infringement of both distributions (structure and the number of members in the selected and basic sets). The research is, nevertheless, sufficiently representative.

Information about individual income sources of civic associations and trading companies (trading companies data are combined) are presented in Table 4.

Table 1. Distribution of the number of members in sports clubs by legislative delimitation

Interval of members' number	Number of sport clubs			Structure in %		
	total	civic associations	trade companies	total	civic associations	trade companies
- 50	29	21	8	22.1	25.2	28.6
51 - 100	27	22	5	20.2	21.1	17.9
101 - 200	28	21	7	20.9	20.2	25.0
201 - 300	19	16	3	14.1	15.4	10.7
301 - 500	14	12	2	11.0	11.5	7.0
501 - 1000	8	6	2	6.1	5.8	7.1
1001 - 1500	4	3	1	3.1	2.9	3.6
1501 -	3	3	-	2.5	2.9	-
Total	132	104 ¹⁾	28	100.0	100.0	100.0

Note ¹⁾ Included are sports clubs without clear specification

Two tendencies are becoming clear from the comparison:

- a) In the basic set the number (and also the structure) of small sports clubs equals 200 members, which is about 80% of the whole membership. Medium and larger sports clubs are represented in a more expressive way.
- b) Differences in the structure are not significant, they do not exceed 10% at any interval (the largest difference being in the first interval up to 50 members – 9.2 percentage point).

The results of the research (selective set) may be considered adequate and have a relatively good informative capability.

Table 2. Comparison of research structures and basic set structures

Interval of the number of members	Structure in %		Difference in %
	research set	basic set	
- 50	22.1	31.3	-9.2
51 - 100	20.2	24.8	-4.6
101 - 200	20.9	24.7	-3.8
201 - 300	14.1	8.2	-5.9
301 - 500	11.0	5.7	5.3
501 - 1000	6.1	3.7	2.4
1001 - 1500	3.1	0.9	2.2
1501 -	2.5	0.7	1.8
Total	100.0	100.0	X

Table 3. The test of proper identity

Interval of the number of members	The number of members in the sampling set	Relative frequency in the basic set	Recounted number of members in the basic set	Differences ($n_j - np_j$)	$\frac{(np_j - n_j)^2}{np_j}$
a	n_j	p_j	np_j		
- 50	29	0.3128	41	144	3.51
51 - 100	27	0.2479	32	25	0.78
101 - 200	28	0.2466	33	25	0.76
201 - 300	19	0.0821	11	64	5.82
301 - 500	14	0.057	8	36	4.80
501 - 1000	8	0.0373	5	9	1.80
1001 - 1500	4	0.0091	1	9	9.00
1501 -	3	0.0072	1	4	4.00
Total	132	1.00	132	x	30.47

The table shows that the relation of incomes from the membership subscription, gifts and incomes from advertisements is almost identical (about 17%), while all types of subsidies make up about 25% of income sources. The rest is constituted by other incomes coming from sports clubs' activities (about 13%). The proportion of incomes from public sources to the sports clubs' own incomes is 25.3% : 74.6%. If we query membership subscription, then 57.1% of incomes is from the actual activity of the sports club.

On average, each sports club needs 5 different sources to reach its goal, as the relative variability ($v_x = 1.64$) does not significantly influence the given conclusion. The membership subscription appears most frequently in the structure of these incomes, it is followed by association subsidies, gifts from physical persons and corporate bodies and advertisement revenues.

We analysed the membership data and incomes from advertising or gifts (from physical persons and corporate bodies) by means of correlation coefficients, or determination coefficients.

To sum up the results of the correlation tables here is the following summary (Table 5).

Average income (expressed in percentage) is substantially higher from advertisements (20.6%). The incomes from gifts (13.3%) are not insignificant either. At the same time the variability of incomes from advertisements (17.86) is much greater than the variability of incomes from gifts. It may be concluded from these characteristic features that incomes from advertisements are more dispersed than those coming from gifts.

The ratios of dependence between the number of sports clubs members and level of incomes (%) from advertisements, or gifts are not equal. Generally speaking - with the increasing number of members the gifts show an approximate growth

Table 4. Sources of income (absolutely and in %)

Type of income	Number	%	% total
Membership subscription	132	17.5	17.5
Association subsidies	103	13.7	} 25.3 ¹⁾
District subsidies	45	6.0	
Municipal authority subsidies	42	5.6	
Incomes from rents	47	6.2	
Incomes from paid services	13	1.7	
Gifts from physical persons and corporate bodies	129	17.1	17.1
Incomes from advertisement	129	17.1	17.1
Incomes from sports activities	57	7.5	
Incomes from transfers of players	36	4.8	
Others ²⁾	21	2.8	
Total	754	100.0	

Note

¹⁾ 25.3% expresses the total percentage of all subsidies

²⁾ e. g. incomes from entrance fees, business activities, maintenance engineering, etc.

Table 5. Summary table

Characteristics	Advertisements	Gifts
Average % in sports clubs	20.6	13.3
Standard deviation	17.86	11.42
Correlation coefficient	0.335	0.668
Coeff. of determination	0.112	0.446

by half (42.6%), while the same cannot be said for advertisements. The growth of membership is accompanied by more than 10% growth of incomes from advertisements (11.2%).

At first sight it may seem that the evaluation of results is in partial contradiction, as the incomes from advertisements make more than 1/5 of all incomes on average in the selective set, while their growth is considerably slower than that coming from gifts. Basically it is caused by two factors:

- a) a considerable dispersion of incomes - from 0 to 65%, while more than a half of the total number is concentrated in 2 different intervals for different memberships,
- b) the dependence between the number of members and the level of incomes from advertisements is very low and thus no correlations can be considered.

As mentioned in the introduction, other testing criteria were used to judge the reliability of the counted result data and partial conclusions. The characteristics counted in the selected set (x , s_x) are burdened by certain selective errors (the so called reliability interval is usually used). The representativeness of the questionnaire research (adequate range) is another criterion. The calculated values of individual characteristics and estimates of reliability and representativeness are presented in Table 6.

The results given in Table 6 make the following partial conclusions possible.

- a) The estimated range of the basic set is smaller than the real one. It may be said that the selective set (research) of 132 sports clubs is adequate and sufficiently representative. This allows a generalisation of the results of all civic associations or trading companies.
- b) The range of 4 persons as an average number of members (356-360) is insignificant, and so the average number of 358 members expresses the average membership in a reasonably reliable way.
- c) These findings support the calculated standard deviations, especially the variation coefficients, which reflect variability (differencies) of membership. They are small or very low and the given values do not even reach the values of other investigations (including the public opinion poll).

A brief analysis of Table 6 reflects the facts that the research (selective set) was not done on the basis

Table 6. Quality and reliability of results

Characteristics	Sample set	Assesment of basic set	Interval of reliability from to	
Average	358	358	356	360
Standard deviation	13.64	13.69	11.67	15.67
Variation coefficient	0.038	0.0038	0.0317	0.0435
Set range	132	1062		

¹⁾ Probability 95%

of probability (though it is partly used there) but, for the most part, it was done randomly.

Despite these remarks it may be said that the results in Table 6 fully confirmed the conclusions of the goodness-of-fit test (Table 3), which is not dependent on a probability choice.

Other acquired data were not evaluated by statistical methods as their importance lies mainly in their subject matter. They deal, in particular, with the offers of sports clubs to sponsors, which expresses equivalence in their sponsorship relationship (Table 7).

Table 7. Offer for sponsors

Number of sports clubs	Submitting an offer
98	sporting facilities advertising
97	strips and clothes advertising
66	sports press advertising
46	billboard advertising
41	small promotion opportunities
40	renting the sporting facilities to employees of the sponsor company
39	accomodation services
30	the main sponsor title and physical education services
8	rehabilitation services
1	renting land
1	renting equipment
1	presentation of sponsors in the local press
1	tournaments for sponsors

As far as the advertisement sales are concerned, 103 sports clubs make use of their own employ for the sale of advertisements, 18 sports clubs use the services of advertising agencies (6 of them use both ways at the same time). 19 sports clubs did not answer this question despite the fact that five of them pursued advertising activities. Exploitation of financial funds from gifts and sponsorship is shown in Table 8.

Other purposes were dealt with individually.

There has been a stagnant trend to win sponsors for sports clubs in the Czech Republic (70 sports clubs). Most sponsors are found through personal recommendation of contact persons (111 sport clubs in total). It is surprising that even in trading companies (27 sports clubs functioning as trading companies) personal recommendation prevails, only nine of them made an offer for sponsors (according to their marketing plan).

Table 8. The objects of using financial amounts obtained from gifts and sponsorship

Number of sports clubs	The object of application of financial funds
61	sporting facilities including strips
23	maintanance and operation
18	sports meetings
17	youth
15	salaries and bonuses
27	sports activities, competitions and races
12	fares
11	rents

The number of sponsors with one sports club varies from 0 to 45. Marketing theory considers number 7 as the optimum as far as the relation to sponsors is concerned. 78 sports clubs were within this range. To meet the requirements of sponsors seems to be the most complicated task concerning sponsorship.

Discussion and conclusions

The questionnaire's data processing is mostly presented as interval distribution. It is based on the following facts:

The distribution of the number of members in all legal subjects, advertisement incomes, gifts, etc., is considerably uneven and with regards to the range of this select set, it is also confusing (132 questionnaires).

The basic aggregate characteristics were calculated on the basis of all data (not on the basis of interval distribution).

The questionnaire research was performed randomly, without the probability aspect. Therefore the estimates and the generalisation of results were aimed at by other methods (e.g. comparison of structures, test of proper identity, etc.), and it was not possible to verify the complete reliability of the questionnaire data as anonymous methods of questioning were used. Other studies (including the public opinion poll) have shown that the returning of questionnaires is minimal if the respondents are addressed by name. Authorized employees are an exception to the rule as they are motivated financially.

The results of the research are significant for several reasons.

- 1) They evaluate the conditions and possibilities of creating one's own resources in sports clubs of the Czech Republic.
- 2) They show the attitude of Czech sports clubs to the exploitation of incomes from sponsorship and gifts.
- 3) Sports managers who work in Czech sports clubs doing less popular sports than football

or ice hockey, are given ideas how to be ready to reciprocate when dealing with sponsors and partners.

The research reacted to the conclusions of The National Conference - section of the economy, marketing, legislation of physical education and sport, held in 1996. In the sphere of economy and marketing the discussion concentrated on the following problems:

- 1) trend of public sector subsidy distribution (state subsidies, etc.),
- 2) conditions and possibilities of raising sports clubs own sources,
- 3) standpoint and views of a sports club on sponsoring and raising gifts, relations of these forms with regard to a different taxation and accounting conception.

As the subsidy distribution is in the competence of the state institutions, we concentrated on two additional trends which were mentioned in this research. For qualified answers to the previously mentioned problem spheres, an equivalent structure of questions was chosen in the questionnaires. At the same time the methods of processing were adequate.

With regard to the chosen mathematical and statistical methods, combined with the socio-psychological aspects (comparison of structures, test of proper identity, estimate of basic set parameters, socio-professional aspects, etc.), the research results of the first phase of research (year 1996/97) may be generalised to all sports clubs.

Partial results show that sports clubs significantly concentrated expressively on raising their own income sources after the year 1996. It is evident from marketing research that five types of incomes on average are sufficient if the sports club is to run successfully from a financial point of view. Those five types are: membership subscription, association subsidies, gifts from people and corporate bodies and advertisement incomes. The fifth source of income cannot be clearly defined, it is different in individual clubs. Most frequently it is formed by incomes from sports activities, renting equipment or incomes from transfers of players. From the percentage point of view, their own sources (74.7%) predominate over public sources (25.3%) in the selective set. As far as the characteristics estimate is concerned, it may be said that the majority of sports clubs incomes is ensured by incomes from their own activities and incomes from gifts and advertisements. It may be said that sports clubs make use of the possibilities of gifts and sponsoring being offered by the current market economy environment in the Czech Republic. Our research results show that it is not possible to find expressive differences between profitable and non-profitable organisations in physical education although they have different tax rules.

As far as incomes from gifts and advertisements are concerned, incomes from advertisements prevail on average. They make up 20.6% which is more than 1/5 of all incomes. Incomes from gifts form 13.3% on average. As incomes from gifts grow significantly in connection with the membership, it may be supposed that sports clubs members are not only donors but also contact persons who negotiate for possible gifts. The data concerning the selective set also support the use of contact persons, as 84% from investigated sports clubs mention a contact person.

Sports clubs most often offer sports facilities to sponsors in their advertisements (i.e. equipment of

sports facilities - halls, stadiums), advertisements on strips and sportswear follows. Other reciprocal services are, for example, renting, accommodation, rehabilitation, etc. Incomes from gifts and advertising sales are mainly used for the purchase of sporting and technical equipment, its maintenance and operation.

Seventy sports clubs (53%) in the selective set evaluate the future trend as stagnant. We will be able to make a professional judgement about this hypothetical evaluation of sports clubs' management workers after we have finished the second phase of investigation and compared the results with the aforementioned ones.

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Correspondence to:
 Prof. Eva Čáslavová, PhD
 Sport Management Department
 Faculty of Physical Education and Sport
 Charles University
 J. Martího 31, 162 52 Prague
 The Czech Republic
 Phone: + 420 22 01 72 032
 E-mail: caslavova@ftvs.cuni.cz

FINANCIJSKO POSLOVANJE ŠPORTSKIH KLUBOVA U REPUBLICI ČEŠKOJ

Sažetak

Uvod

Češki sportski klubovi se već od 1990. godine bave osiguranjem vlastitih izvora prihoda. Od tada sve veću ulogu u financiranju imaju sponzori i donacije. Sportske su organizacije naučile kako dobro iskoristiti te privatne izvore prihoda, što im je omogućilo da povećaju profit.

Po čemu se razlikuju pojedinačne vrste prihoda – darovi i sponzorstva? Poklon je (barem što se sporta tiče) nenamjenska dobrotvorna stečevina, koja može biti novčana donacija ili sličan prilog. Donator ne očekuje recipročnu uzvratnu uslugu za dar, a primatelj ne puža za to nikakvu uslugu. Dar za donatora nije porezna olakšica.

Bruhn i Mussler (1991) definiraju sponzorstvo kao dostupnost financijskih i materijalnih sredstava ili usluga u nekom poduzeću, a koja su dodijeljena osobama ili organizacijama u sportu, kulturi ili društvenim organizacijama. Svrha je tih novčanih i materijalnih sredstava ostvariti neke poduzetničko-marketingške i komunikacijske ciljeve. Time se stvara specifičan oblik partnerstva u kojemu sponzor i sponzorirana organizacija ostvaruju svoje ciljeve recipročnim aktivnostima. Sklapanje partnerstva izražava se kao sponzorstvo koje ugovorno obvezuje obje strane da izvrše preuzete obveze.

Cilj je ovog istraživanja bio analizirati: učestalost donacija i visinu prihoda od oglašavanja; stupanj ovisnosti klubova o državnoj potpori; učestalost prihoda od poduzetničkih aktivnosti; prihod od sponzorstva, svrhu i iskorištenost sponzorskog novca te, konačno, utvrditi udio svih tih procijenjenih izvora prihoda u strukturi financiranja pojedinog sportskog kluba.

Metode

Istraživanje je provedeno na 132 sportska kluba (104 građanske udruge i 28 trgovačkih društava) (tablica 1). Premda su građanske udruge predstavljale 94% uzorka (samo je 6% sportskih klubova organizirano kao trgovačka društva), zanimljivo je da je struktura obaju pravnih entiteta slična – više od 60% svih građanskih udruga i trgovačkih društava čine sporski klubovi s manje ili 200 članova.

Upotrijebljene su četiri skupine metoda.

Metoda popunjavanja upitnika. Na početku upitnika nalaze se pitanja o karakteristikama sportskoga kluba, tj. o njegovom zakonskom ustrojstvu, o tome je li neprofitna organizacija ili profitna, poslovna tvrtka (dioničko društvo ili društvo s ograničenom odgovornosti). Uz zakonsku osnovu, ispitala se i veličina sportske organizacije – broj članova i kvalitetna razina u sportu kojim se bavi. U upitniku su i pitanja o izvorima prihoda i o načinu poslovanja tih organizacija. Također smo obratili pozornost na

pojedinačne vrste sponzorskih oglasa i na raspon sportskih oglasa koje prodaju sponzori. Nadalje, sastavili smo popis svih uobičajenih usluga ponuđenih na tržištu. Osobitu pozornost obratili smo na zaposlenike u sportskim klubovima i na njihove stavove prema ekonomskom razvoju sportskog kluba u odnosu na ekonomsku situaciju u Republici Češkoj. Zanimao nas je i broj sponzora koji osiguravaju novčane donacije ili poklone.

Deskriptivne metode selektirane grupe i verifikacija objektivnosti pomoću apsolutnih i relativnih frekvencija. Objektivnost istraživanja potvrđena je jednostavnim usporedbom strukture ispitivanja i cjelokupne populacije (svi sportski klubovi) te pomoću χ^2 -testa.

Standardne statističke metode za opisivanje dobivenih informacija: pozicijska mjerenja (ponderirana aritmetička sredina) i mjerenja varijabilnosti (standardna devijacija).

Metode za određenje relacija i zavisnosti dobivenih podataka. Korelacijski koeficijent r_{yx} upotrijebljen je kao metoda za analizu relacija i zavisnosti (primjerice, relacija između broja članova kluba i veličine prihoda od poklona).

Rezultati, rasprava i zaključak

Izabrane metode omogućile su generalizaciju rezultata na sve ispitivane sportske klubove:

- Procijenjeni raspon osnovnog skupa manji je nego li onaj stvarnog skupa. Može se reći da je izabani skup (istraživanje) od 132 sportska kluba adekvatan i dovoljno reprezentativan. To, pak, omogućuje generalizaciju rezultata na sve građanske udruge ili trgovačka društva.
- Prosječan broj od 358 članova predstavlja pouzdan prosjek članova sportskih klubova.

Rezultati našeg istraživanja otkrivaju strukturu izvora prihoda. Postotni udio prihoda od članarina, poklona i oglašavanja gotovo je identiča – za svaku vrstu prihoda iznosi približno 17%, dok svi oblici subvencija čine oko 25% izvora prihoda. Ostatak prihoda dolazi od raznih aktivnosti sportskoga kluba (približno 13%). Postotni omjer između prihoda iz društvenih izvora i stvarnih klupskih prihoda iznosi 25,3% : 74%. Izuzmemo li članarinu, 57,1% svih prihoda dolazi iz aktivnosti samih klubova.

U prosjeku, svaki klub treba 5 različitih izvora prihoda da bi ostvario svoj cilj. U strukturi tih prihoda najčešće se pojavljuje članarina, zatim slijedi subvencija od saveza, pokloni fizičkih osoba i poslovnih tijela te prihod od oglašavanja.

Udio prihoda od oglašavanja i od poklona iznosi kako slijedi: prosječan prihod od oglašavanja (iskazan u postocima) znatno je veći (20,6%) od prihoda od poklona (13,3%), premda se taj postotak nikako

ne može smatrati beznačajnim. Istodobno je varijabilnost prihoda od oglašavanja (17,86) znatno veća nego li je varijabilnost prihoda od poklona.

Stupanj zavisnosti između broja članova sportskoga kluba i razine prihoda (%) od oglašavanja ili poklona vrlo je različit. Općenito se može reći – s povećanjem broja članova aproksimiran rast poklona gotovo se udvostručuje (42.6%), što ne vrijedi za oglašavanje. Povećanje broja članova prati povećanje od samo 10% povećanja prihoda od oglašavanja (11.2%).

Sponzorima je ponuđeno da se oglašavaju u ili na sportskim objektima (98 sportskih klubova), na velikim platnima ili na sportskoj odjeći (97 sportskih klubova), u sportskom tisku (66 sportskih klubova), na oglasnim pločama ili veleplakatima (46 sportskih klubova), na malim promocijama (41 sportski klub), iznajmljivanjem sportskih objekata zaposlenicima sponzorske tvrtke (40 sportskih klubova), uslugama smještaja (39 sportskih klubova), ime-

nom sportskoga kluba koje uključuje sponzorovo ime i razne sportske usluge (30 sportskih klubova). Ostalo nas nije zanimalo.

Financijska sredstva prikupljena od poklona i sponzorstava upotrebljena su na sljedeći način: izgradnja novih sportskih objekata, održavanje i funkcioniranje sportskog objekta, sportsko usavršavanje za sportaše, sportske aktivnosti za djecu i mlade, ostale sportske aktivnosti, natjecanja itd.

Ovo istraživanje važno je zbog nekoliko razloga

- 1) Vrednuje uvjete i mogućnosti za stvaranje vlastitih izvora prihoda u sportskim klubovima u Republici Češkoj.
- 2) Pokazuje odnos čeških sportskih klubova prema korištenju prihoda od sponzorstva i poklona.
- 3) Sportskim direktorima čeških klubova u sportovima koji su manje popularni od nogometa ili hokeja na ledu daju ideje kako da pristupe potencijalnim sponzorima ili partnerima.