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Sport Development
Report 2013/2014

Analysis of the situation
of sports clubs
in Germany

Abbreviated Version

Christoph Breuer
Svenja Feiler

SPORTVERLAG Strauß

Christoph Breuer

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Bundesinstitut für Sportwissenschaft
Graurheindorfer Str. 198
53117 Bonn
Tel.: +49 (0) 228 99 640 – 0
info@bisp.de
www.bisp.de

Breuer, Christoph; Feiler, Svenja
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Olympiaweg 1 - 50933 Köln
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Fax (02 21) 846 75 77
info@sportverlag-strauss.de
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Sports clubs in Germany

1 Summary

The sports clubs in Germany still prove to be well adaptable elements of stability in a rapidly changing society. The intention of sports clubs in Germany to offer a public welfare orientated sports supply is expressed in their objectives. Amid the variety of club objectives, particular importance is placed upon transmitting values such as fair play and tolerance, and offering affordable sports opportunities. Furthermore, clubs notably value a sense of community and conviviality, thereby differentiating themselves from commercial sports providers in particular.

An increasing number of sports clubs is, in terms of offering sports programmes, cooperating with other social welfare providers, such as schools, other sports clubs, kindergartens, and health insurances. Also collaborations with youth offices and employment bureaus become more important. The innovative strength of the club organised sports system is indicated by the fact that more than 20,000 sports clubs were founded since the German reunification. Furthermore, concentration processes in the areas of competitive and health sports are decreasing, with more clubs being active in competitive and health sports. On the other hand, the share of clubs having no specific participation opportunities for adolescents (e.g. youth representation, vote in the general assembly), has increased.

The number of volunteers on the board level has decreased further whereas the number of volunteers on executive level has increased. In total, the number of voluntary positions remained stable compared to 2009. Nevertheless, particularly problems regarding human resources (recruitment and retention of volunteers, of coaches/instructors, of referees/officials) are still perceived as very challenging. The scarcity of volunteers is also indicated by long terms in office and an increased average age, particularly on the board level. Work-intensive is especially the position of the chairman, and the cash auditor, respectively. To be critically assessed is that, compared to 2009, less people with a migration background are engaged in sports clubs on a voluntary basis. In this regard, special attention should be paid to the board level as well as to women with a migration background. Also, the importance of convivial gatherings has slightly decreased.

The share of sports clubs with existential problems has grown to 37 %. Besides human resources problems (particularly problems related to referees/officials), the

clubs mention increasing problems of bureaucratic costs and problems due to all-day schools/G8. In regard to bureaucratic costs, tasks that are related to the tax return, accounting, bookkeeping, and the annual account constitute substantial efforts in particular. On the contrary, issuing donation receipts as well as obtaining a liquor license is perceived to be less burdensome by the clubs.

2 Importance of sports clubs for Germany (knowledge of argumentation)

More than 91,000 sports clubs contribute significantly to public welfare in Germany. By that, the clubs represent an imperative foundation for the areas of elite, mass, recreational, and health sports.

2.1 History and legal structure

The sports clubs in Germany can already look back at a long history. 8 % of the today existing clubs were founded before 1900. In the years of World War II, a distinct decrease in club foundations can be observed. The biggest number of clubs has its foundation years between 1961 and 1990 (see Fig. 1). The fact, however, that about 23 % of the clubs were founded after the German reunification, can be seen as an indication for the innovative strength of the club organised sports system in Germany.

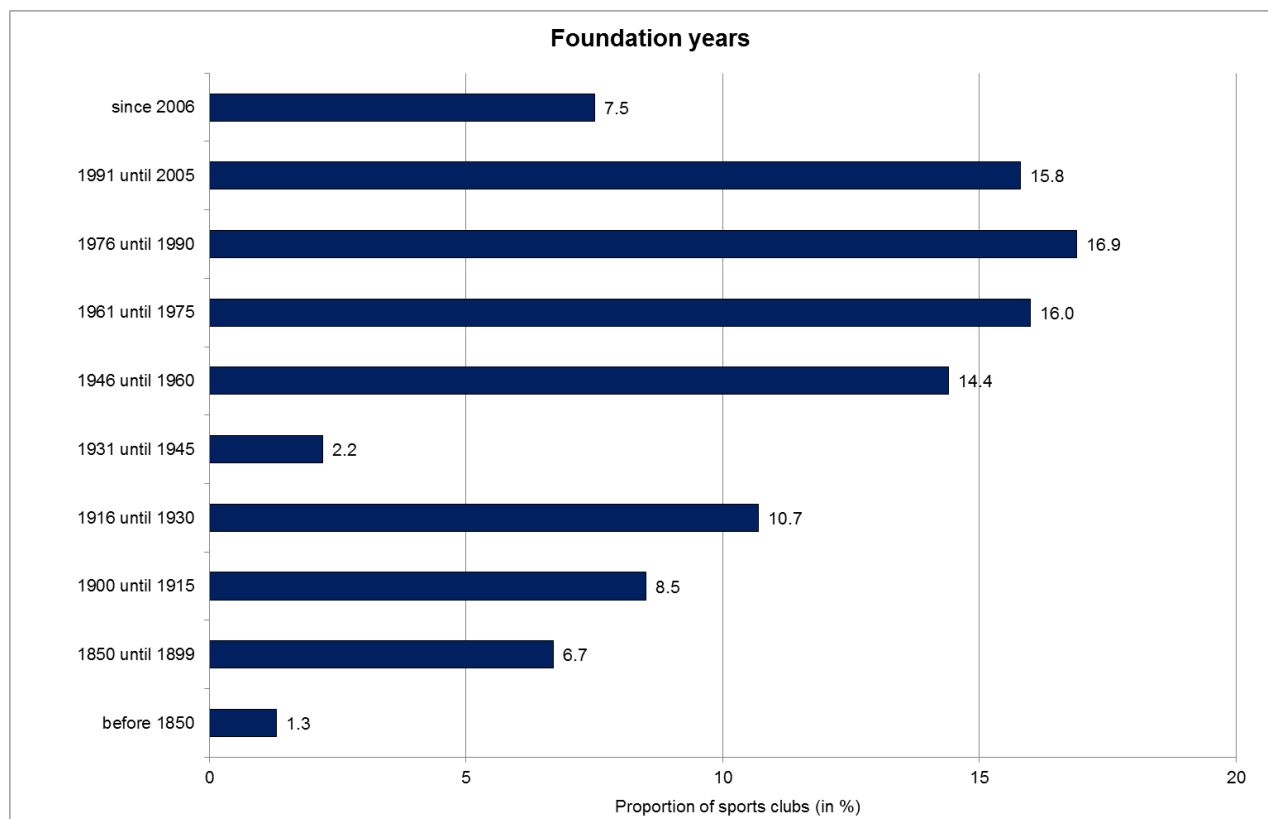


Fig. 1: Club foundation years (proportion of clubs in %)

With respect to the legal structure of clubs, a clear tendency can be identified: Almost all German sports clubs, namely 97.6 %, are registered societies (e.V.) (see Tab. 1).

Tab. 1: Clubs which are listed in the register of associations.

	Share of clubs (in %)	Clubs (total)
Registered society (e.V.)	97.6	88,900

2.2 The club philosophy

Conspicuously, sports clubs in Germany are not content with the mere organisation of a simple sports supply. Rather, the orientation of offers by sports clubs is in the interest of public welfare.

Within the wide range of objectives, it is especially important that sports clubs (1) transmit values such as fair play and tolerance and (2) offer an affordable opportunity to practice sports. Further, sports clubs (3) value the sense of companionship and conviviality, want to (4) provide the opportunity for people with a migration background to practice sports, and (5) promote the equal participation of girls/women and boys/men (see Fig. 2). With this focus on public welfare, sports clubs can be understood to significantly differ from other sports providers.

The indices¹ show that the self-consciousness of the clubs to engage as an actor of public welfare is slightly declining in some areas, compared to the last survey period (e.g. in the areas of families, older people, and migrants). Also, it is noticeable that the consent to other statements is slightly declining. For example, sports clubs look ahead a little less optimistic and tend to have a strategic concept less often. On the other hand, the sports clubs in Germany want to strengthen offering a wide variety of sports. Also interesting is that the clubs increasingly understand themselves as a service provider in the sports sector, rather than being of the opinion the club should stay the way it is. In line with this is that the sports clubs tend to follow the sports supply of commercial sports providers a bit more often than two years ago, even though this statement meets by far the least approval (see Fig. 2 and 3).

¹ See section 4.4 for the calculation of the indices.

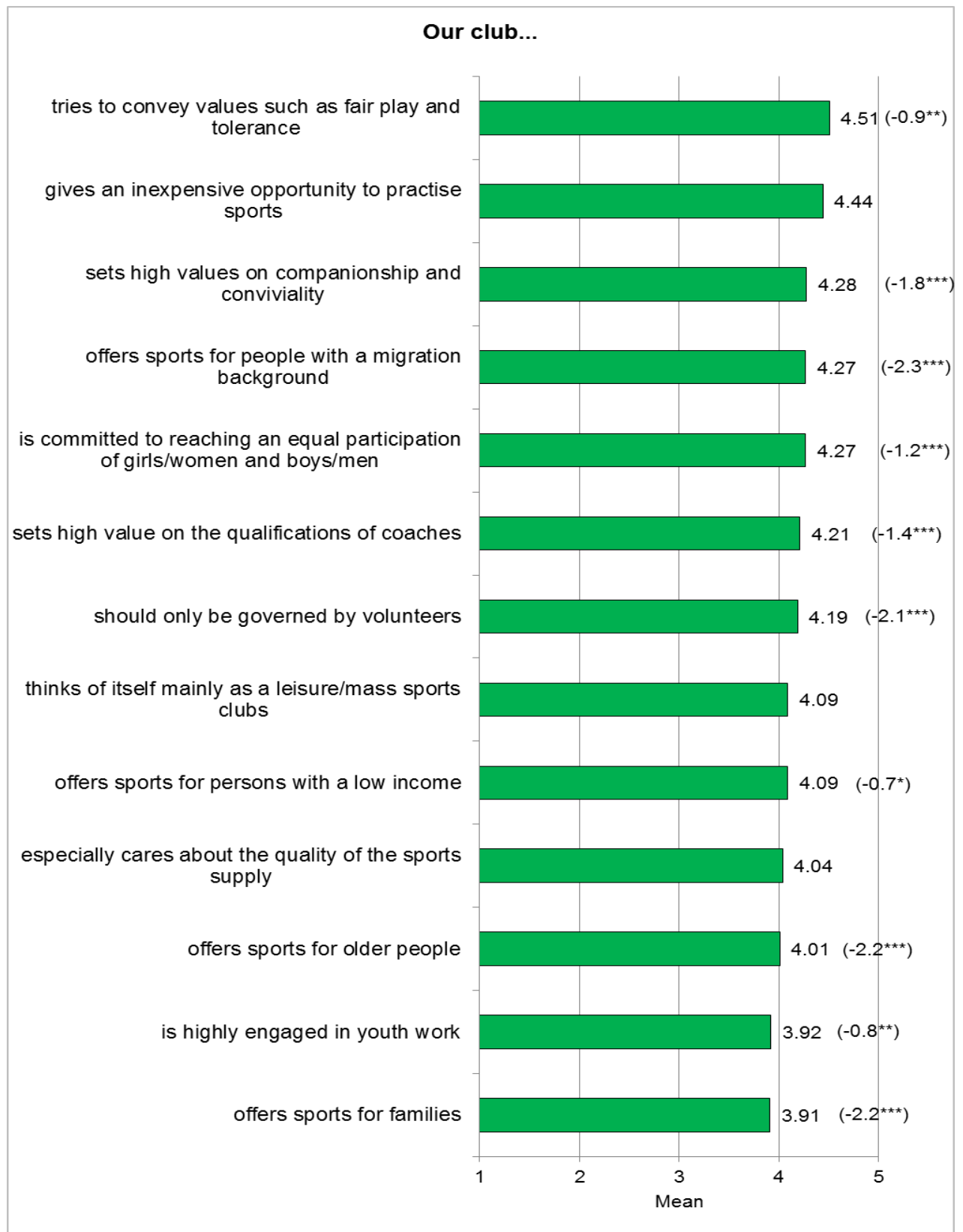


Fig. 2: Goals of sports clubs and their development (part 1; 1=totally disagree to 5=totally agree; in brackets: Index 2011=0).

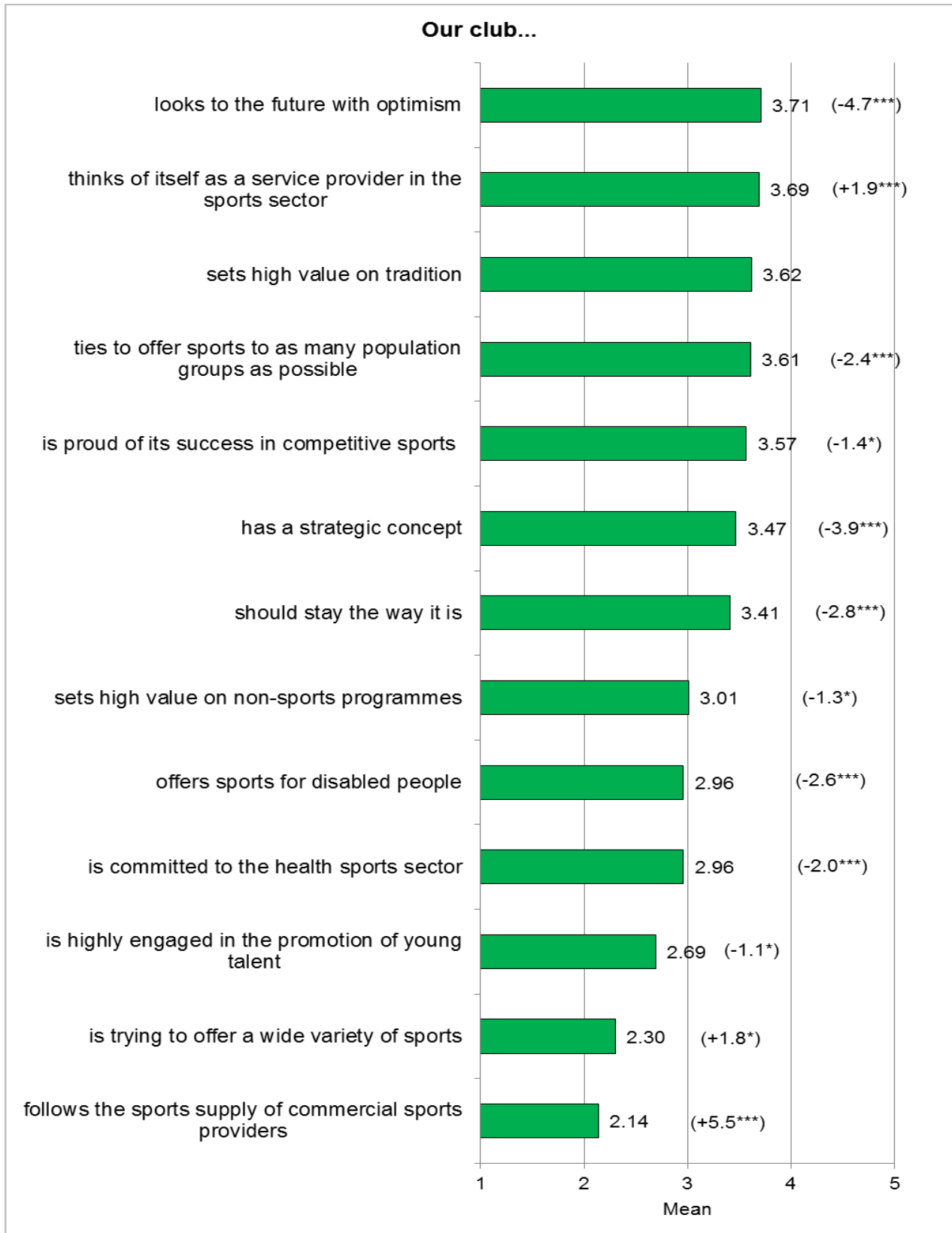


Fig. 3: Goals of sports clubs and their development (part 2; 1=totally disagree to 5=totally agree; in brackets: Index 2011=0).

2.3 Sports supply for the population

The aim of sports clubs to offer an affordable sports supply to the population is still mirrored in the clubs' membership fees. As such, sports clubs guarantee organised sports programmes which are affordable to the mass population. This specifically applies to particular target groups, such as families. 61.2 % of all sports clubs provide the opportunity of a family membership (see Tab. 2).

Tab. 2: Opportunity of family membership.

	Share of clubs (in %)	Clubs (total)
Family membership	61.2	55,700

Half of all sports clubs charge a maximum monthly membership fee of € 2.50 for children, € 3.10 for adolescents, and € 6.20 for adults. In the case of a family membership, half of the sports clubs charge a membership fee of € 12.00 maximum (see Tab. 3).

Tab. 3: Monthly membership fees in sports clubs.

Monthly fee for	Median ² (in €)
Children	2.50
Adolescents	3.10
Adults	6.20
Family (2 Adults + 2 Children)	12.00

In order to provide the population with a wide variety of sports, the German sports clubs draw on voluntary³ as well as paid⁴ coaches/trainers. Looking at the number of coaches/trainers that work in clubs on a voluntary and/or paid basis, the average number of coaches/trainers per club is 10.5 (6.3 of them being male and 4.2 being female). The median, however, indicates a maximum number of just five coaches/trainers for half of the clubs (see Tab. 4).

2 The median is described as the number separating the higher half of the distribution from the lower half. The median is less prone to outlier values than the mean value ("average").

3 Coaches/trainers receiving no remuneration or a maximum remuneration equivalent to a maximum of € 2,400 per year.

4 Coaches/trainers receiving a reimbursement/salary of more than € 2,400 per year.

Tab. 4: Number of coaches and trainers (voluntary as well as paid staff).

Number of coaches and trainers	Mean	Median
Total	10.5	5.0
Male	6.3	3.0
Female	4.2	1.0

Without sports clubs, elite sports in Germany would be hard to imagine. 12.1 % of the clubs (meaning more than 11,000 sports clubs) have national squad athletes at the D, D/C-, C-, B- or A- squad level and consequently form the basis for elite sport in Germany. In comparison to 2011, there is an increase of clubs with national squad athletes by about 2 % (see Tab. 5).

Tab. 5: Sports clubs with national squad athletes⁵ and its development.

	Share of clubs (in %)	Clubs (total)	Index (2011=0)
National squad athletes present	12.1	11,000	+23.3***

Besides the sports programmes for national squad athletes, the German sports clubs provide additional programmes designed for competitive sports, both in individual and team sports. In 2012, on average 30.1 % of the club members (about 8.4 million members) participated in official competitions and official league games (see Tab. 6).

Tab. 6: Club members who participated in official competitions/league games in 2012.

	Share of members (Mean in %)	Members (total)
Participation in competition	30.1	8,360,000

Furthermore, clubs offer the opportunity to compete outside of official competitions. In particular, the German Sports Badge (“Deutsches Sportabzeichen”) is suited for that. In order to prepare for passing and acquiring the German Sports Badge, 12.1 % of the clubs offer dates for training. Taking the German Sports Badge is possible in about 14,100 clubs which offer respective test dates⁶ (see Tab. 7).

⁵ All-German and federal states squads.

⁶ Note that the membership in a sports clubs is not a necessary requirement for acquiring the German Sports Badge. Also, it can be practised individually in order to take the Sports Badge (see DOSB, 2014).

Tab. 7: Sports club programmes related to the German Sports Badge.

	Share of clubs (in %)	Clubs (total)
Offers of test dates	15.5	14,100
Offers of training sessions	12.1	11,000

2.4 Health care

The sports clubs in Germany contribute significantly to the health care of the population. More than one third of the sports clubs in Germany (in total about 31,000 clubs) offer programmes with the purpose of health promotion, prevention, and rehabilitation. Offerings for disabled and chronically ill people are included in that. Overall and for each of the three areas, the share of sports clubs offering health care programmes has increased significantly since 2011⁷ (see Tab. 8).

Tab. 8: Sports clubs with sports programmes in the health care section and its development.

	Share of clubs (in %)	Clubs (total)	Index (2011=0)
Health promotion and primary prevention	32.2	29,300	+8.0***
Rehabilitation/tertiary prevention	4.7	4,300	+16.1*
Disabilities/chronic diseases	6.3	5,700	+16.1**
Sum of categories related to health care	34.0	31,000	+7.6***

Looking at the health care programmes in relation to the sports clubs' overall sports programmes, 12.2 % of the sports programmes in German sports clubs are related to health care. Here, the biggest share with about 10 % of all sports programmes accounts for measures in health promotion and primary prevention, whereas a relatively small proportion (0.9 %) of all sports programmes arises from rehabilitation or tertiary prevention. Offerings for disabled and chronically ill people make up a share of 1.5 % of all sports programmes (see Tab. 9). Overall and for each of the three areas, the number of sports programmes related to health care remained stable compared to 2011, meaning there were no significant changes.

⁷ This, however, is in contrast to the results of the club philosophy, in which the clubs state to be slightly less engaged in the area of health sports. This can be due to the fact that measuring of the philosophy is based on subjective perception.

Tab. 9: Share of health sports programmes related to all sports club programmes.

	Share of sports programmes (mean in %)
Health promotion and primary prevention	9.8
Rehabilitation/tertiary prevention	0.9
Disabilities/chronic diseases	1.5
Sum of categories related to health care	12.2

2.5 Collaborations

In order to provide a wide variety of sports and, by that, reinforce the orientation towards public welfare, an increasing number of sports clubs is collaborating with other public welfare institutions. Most frequently, sports clubs are collaborating with schools: This applies to over one third of the clubs. Also, nearly one third of the sports clubs have joint programmes with another sports club, while 16.6 % of the clubs collaborate with kindergartens or day care centres. The mentioned types of cooperation show an increase since 2009. Further, an increase in collaborations is seen for health insurances, youth offices, employment bureaus and other institutions (see Tab. 10).

Tab. 10: Joint programmes and its development (n.a.=not available 2009/2010).

Collaboration regarding sports supply with...	Share of clubs (in %)	Clubs (total)	Index (2009=0)
School	35.2	32,100	+42.3***
Another sports club	31.5	28,700	+57.1***
Kindergarten/day care centre	16.6	15,100	+70.0***
Health insurance	8.8	8,000	+50.0***
Commercial enterprise	4.6	4,200	
Institution for disabled people	4.3	3,900	n.a.
Commercial provider (e.g. gym)	4.3	3,900	
Youth office	4.1	3,700	+33.3***
Employment bureau	3.6	3,300	+45.2*
Institution for senior citizens	2.9	2,600	
Health office	0.6	500	
Multigenerational house	0.6	500	n.a.
Other institution ⁸	9.5	8,700	+233.3***

⁸ Associations, other public institutions, and healthcare facilities (doctors, hospitals, etc.) were named.

2.6 Convivial gatherings

In addition to the actual sports supply of sports clubs, convivial gatherings, i.e. social programmes that are not related to sports, intensify the public welfare character of sports clubs. In 2012, almost half of all sports clubs' members participated in such social programmes. This means that overall about 13.2 million club members took part in convivial gatherings offered by their clubs. However, a significant decrease can be observed in comparison to 2009 (see Tab. 11).

Tab. 11: Club members who have participated in convivial gatherings offered by their club in 2012 and their development.

	Share of members (Mean in %)	Members (total)	Index (2009=0)
Participation in convivial gatherings	47.6	13,220,000	-9.6***

2.7 Voluntary commitment and central volunteers

A central feature of the public welfare character of sports clubs is presented by the voluntary commitment and central voluntary positions. This accounts for the board level as well as for the executive level. The executive level in sports clubs comprises several functions under the management of the board which are implemented for a long-term period, display more than negligible complexity, and are of high importance for guaranteeing the sports supply and competition operations. The executive level includes particularly coaches, instructors, referees and officials. Altogether, German sports clubs comprise 1.7 million volunteers. There are about 1.2 million positions held by men and 0.5 million by women. Between 2009 and 2013, the number of positions on the executive level has significantly increased, whereas the number of positions on the board level has slightly decreased.⁹ Overall, it is apparent that the average working hours per volunteer have decreased¹⁰ (see Tab. 12).

⁹ The decrease in positions on the board level is affirmed by the problem scales, which also indicate growing problems in recruiting/retaining volunteers (see section 3.1). A development for cash auditors cannot be displayed because this position was measured for the first time in the fifth wave of the Sport Development Report and is consequently, complementary to the board and executive level, presented separately. On average, there are 1.6 cash auditors per club (see Tab. 12).

¹⁰ In this context, studies conducted in other countries have shown that results from social reporting, such as in the field of volunteering, are always subject to variations (see Dekker, 2009).

Tab. 12: Voluntary positions and their development (n.a.=not available 2009/2010).

Number of central volunteers	Mean	Total	Index (2009=0)
At board level	8.1	738,000	-6.1*
At executive level	9.5	865,000	+11.1**
Cash auditor	1.6	145,000	n.a.
Total	19.2	1,748,000	
Male	13.1	1,193,000	
Female	6.1	555,000	+10.7**
Working hours per volunteer (hours/month)	13.8	24,133,000	-22.4***

The working hours of each voluntary position are shown in Table 13.

Tab. 13: Working hours of the volunteers per month and their development (n.a.=not available 2009/2010).

Workload per volunteer	Mean	Index (2009=0)
Chairman of the board	20.0	
Deputy chairman of the board	10.3	
Voluntary director	4.2	
Treasurer	13.5	+7.3*
Cash auditor	1.2	n.a.
Youth director	8.4	-7.9*
Sports director	6.3	
Press spokesman	2.6	
Mass sport director	0.6	
Secretary	4.5	
Other members of the board	2.5	-36.2***
Head of divisions	3.0	-22.3**
Referees/officials	2.9	-16.1*
Coaches/instructors without a licence	8.5	
Coaches/instructors with a licence	10.7	-11.5*
Other functions	2.9	

The most time-consuming position by far is the chairman of the board: A workload of averagely 20 hours per month arises here. Further time-consuming positions on the board level are the treasurer and the deputy chairman of the board, with an

average workload of 13.5 hours per month and 10.3 hours per month, respectively. At the executive level, the highest voluntary workload (10.7 hours per month) arises for licensed coaches and instructors. The development of the voluntary workload since 2009 leads to the assumption that the general decrease of the average workload per volunteer is due to the high decrease of working hours for specific positions. In this regard, the average working hours per month significantly decreased for other members of the board, for the head of divisions, for referees/officials, coaches/instructors with a licence and for the youth director. Apart from that, a slight increase in monthly workload, compared to 2009, can be observed for treasures (see Tab. 13).

On average, a central volunteer works 13.8 hours per month for his/her club. Nationwide this adds up to 24.1 million working hours which are served in the sports clubs every month in order to attain public welfare purposes (Tab. 12). This results in a nationwide monthly added value of € 362 million and a yearly added value¹¹ of € 4.3 billion. It is important to note that the performance of secondary volunteers with special employment contexts (sporting events, festivals, chauffeur service, renovations, etc.) is not considered in this calculation. Although a significant decrease is recorded for secondary volunteers (-9.1 %) compared to 2009, a share of 25 % of the club members still work as secondary volunteers. This means that approximately 6.9 million members work sporadically as secondary volunteers in sports clubs. Adding up the secondary volunteers to the central volunteers, a total number¹² of about 8.6 million volunteers work in German sports clubs.

The volunteers' age structure is displayed in Tab. 14. With an average age of 53.7 years, the position of the chairman of the board is filled with the highest age. Looking at the age range, about 50 % of the chairmen in clubs are between 46 and 62 years old. The position of the youth director is filled lowest with an average age of 38.2 years. Here, the age range of 50 % working in this position is between 26 and 48 years.

In case a position was staffed with more than one person, the age of the youngest person was taken. This is especially important for the interpretation of the findings at the executive level. Thus, the youngest coach/instructor without a licence is around three years younger than the youngest coach/instructor with a licence. In 50 % of the German sports clubs, the youngest licensed coach/instructor is between 26 and 48 years old whereas the corresponding age range for the

¹¹ For the calculation of the monthly added value through volunteers in sports clubs, an hourly wage rate of € 15 was assumed, based on Heinemann and Schubert (1994). The yearly added value results from multiplying the monthly added value by the factor of 12.

¹² With regard to the total number it has to be considered that persons who both hold a voluntary position and act as secondary volunteers are included twice.

youngest unlicensed coach/instructor is between 22 and 45. The youngest referee/official reaches an average age of 36.1 years (see Tab. 14).

Tab. 14: Volunteers' age.

Volunteers' age	Mean	Median	Age range (percentile 25 - 75 ¹³)
Chairman of the board	53.7	54	46 - 62
Deputy chairman of the board	49.5	50	42 - 58
Voluntary director	51.6	52	44 - 61
Treasurer	50.4	50	42 - 60
Cash auditor	48.3	49	40 - 58
Youth director	38.2	40	26 - 48
Sports director	46.7	47	37 - 56
Press spokesman	46.8	48	36 - 57
Mass sports director	50.1	50	42 - 59
Secretary	47.4	48	38 - 57
Other members of the board	43.6	44	33 - 52
Head of department	41.7	42	33 - 50
Referees/officials	36.1	35	22 - 48
Coaches/instructors with a licence	35.0	33	22 - 45
Coaches/instructors without a licence	38.2	38	26 - 48
Other functions	47.1	48	35 - 59

Looking at the time that the volunteers are in office in German sports clubs, the voluntary director holds this position for 9.5 years on average. Compared to other voluntary positions, this is the longest term in office, however closely followed by the chairman of the board who holds his/her office since 9 years on average.¹⁴ Also relatively long terms in office can be found for the treasurer (8.8 years) as well as for the mass sports director (7.9 years). Also, the biggest ranges with regard to the terms in office duration can be found for these positions. Thus, for example half of the voluntary directors hold their office between 2 and 14 years. Further, at least 25 % of the chairmen of the board are already in office for 14 years or longer. The position filled shortest is the cash auditor with an average term in office of 4.2 years. This implies a periodic replacement of this position.

¹³ The range of the percentile 25-75 is related to the 50 % of statements that always lie in the middle of all values. This means that, when sorting all clubs according to the age of each voluntary position, the percentile 25-75 always comprises half of all values. Each 25 % lie above or below that.

¹⁴ In case a position was staffed with more than one person, it was asked for the time of the person who was in office for the shortest time.

Also, the term in office range leads to that conclusion: Half of all cash auditors hold their office between 1 and 5 years (see Tab. 15).

Tab. 15: Volunteers' term in office (in years).

Term in office	Mean	Median	Term in office range (percentile 25 - 75)
Chairman of the board	9.0	6	3 - 13
Deputy chairman of the board	6.5	4	2 - 9
Voluntary director	9.5	6	2 - 14
Treasurer	8.8	6	2 - 13
Cash auditor	4.2	2	1 - 5
Youth director	5.3	3	1 - 7
Sports director	7.5	5	2 - 10
Press spokesman	6.7	4	2 - 9
Mass sports director	7.9	5	2 - 11
Secretary	7.1	4	2 - 10
Other members of the board	5.4	3	1 - 7
Head of department	6.2	3	1 - 8

2.8 Supporting democracy

Apart from the voluntary commitment in sports clubs, many sports clubs offer specific possibilities for the involvement of young people. Therefore, sports clubs are often called schools of democracy, especially for adolescents. Thus, the more extensive the possibilities to participate are for young people, the higher is the corresponding public welfare character of the club. In German sports clubs, different forms of involvement of the youth are possible: 34.8 % of the sports clubs hold the office of a youth representative or a youth referent in a chair of the entire board. In 24.5 % of the sports clubs, adolescents have the right to vote in the general assembly. The youth representation is elected by the youth itself in 23.2 % of the clubs. 18 % of the clubs have an adolescent youth speaker and in 13.3 % of the clubs there is a juvenile executive board. In 7.4 % of the sports clubs, the youth representation can be elected on the department level and in 6.3 % of the clubs there are additional possibilities for youth involvement. However, in 36.6 % of the German sports clubs, none of these possibilities for youth involvement exist. Moreover, the proportion of these clubs has increased significantly since 2007 (see Tab. 16).

Tab. 16: Possibilities for adolescents to participate in sports clubs and their development (multiple answers possible).

	Share of clubs (in %)	Clubs (total)	Index (2007=0)
Youth representative, youth referent in a chair of the entire board	34.8	31,700	
Election of the youth representation by adolescents	23.2	21,100	
Election of an adolescent as youth-speaker	18.0	16,400	
Adolescents' right to vote in the general assembly	24.5	22,300	
Juvenile executive board	13.3	12,100	
Election of the youth representation on the department level by adolescents	7.4	6,700	
Other possibilities for youth involvement	6.3	5,700	
None of these possibilities	36.6	33,300	+27.6***

2.9 Integration of migrants

Due to an increasing internationalisation, the performance of sports clubs in terms of the integration of migrants becomes much more important for the evaluation of their public welfare character. Overall, 66.6 %, or in total 60,700 of all German sports clubs, have people with a migration background as members. Compared to 2009, this number has increased significantly (see Tab. 17).

Tab. 17: Clubs with migrants and their development.

	Share of clubs (in %)	Clubs (total)	Index (2009=0)
Clubs with migrants	66.6	60,700	+6.1***

On average, 6.2 % of the members of German sports clubs have a migration background. In total, this is equivalent to 1.7 million people with a migration background who are integrated in about 91,000 sports clubs. However, over the last four years, significant changes are observed: The average share of sports club members with a migration background has decreased (see Tab. 18).

A gender-specific observation reveals that more men are amongst the migrants in sports clubs: The average share of men amongst members with a migration background lies at 69.8 %, while the share of women is 30.2 %. Thus, the share of

women amongst members with a migration background is lower than the share of women amongst all members (35.7 %).

Tab. 18: Members with a migration background and their development.

	Share of members (mean in %)	Members (total)	Index (2009=0)
Members with a migration background	6.2	1,722,000	-8.1**

In 20 % of the sports clubs members with a migration background also perform volunteer work. Around 11 % of all sports clubs have volunteers with a migration background holding voluntary positions on the board level¹⁵ and 14.6 % on the executive level. Here, clubs have more male volunteers with a migration background than female, both on the board and executive level. Overall, since 2009, a significantly lower number of clubs have volunteers with a migration background (see Tab. 19).

Tab. 19: Sports clubs with volunteers with a migration background and their development.

Volunteers with a migration background	Share of clubs (in %)	Clubs (total)	Index (2009=0)
Board level	10.8	9,800	-39.7***
Male	8.8	8,000	-40.0***
Female	4.2	3,800	-60.0***
Executive level	14.6	13,300	-26.1***
Male	12.5	11,400	-27.8***
Female	6.0	5,500	-33.3***
Total	19.8	18,000	-25.9***
Male	16.9	15,400	-28.3***
Female	8.4	7,700	-39.9***

On average, half a voluntary position in German sports clubs is occupied by a person with a migration background. This implies that overall around 45,600 persons with a migration background are working as volunteers in sports clubs, which, however, represents a significant decrease since 2009 in nearly every section (see Tab. 20). The biggest decrease can be identified for voluntary positions on the board level. Further attention should be paid to females with a migration background because it is apparent that an infinite deal more male

¹⁵ For calculations with regard to volunteers with a migration background, the cash auditors were assigned to the board level.

migrants hold voluntary positions in sports clubs than female migrants do. This applies for the board level as well as for the executive level. Since 2009, a decrease with respect to females with a migration background can be observed particularly on the board level (see Tab. 20).

Tab. 20: Voluntary positions held by people with a migration background and their development.

Voluntary positions	Number of migrants (Mean)	Migrants (total)	Index (2009=0)
Board level	0.16	14,600	-43.8***
Male	0.13	11,900	-41.7***
Female	0.03	2,700	-51.1***
Executive level	0.34	31,000	-38.7**
Male	0.27	24,600	-38.3**
Female	0.07	6,400	
Total	0.50	45,600	-40.6***
Male	0.40	36,500	-39.5***
Female	0.10	9,100	-42.9*

On average, 2.3 % of all volunteers have a migration background. This migrant share amongst volunteers has decreased significantly since 2009 (-46 %).

As for volunteers in general, it should be considered for this even more selective sample (migrants amongst volunteers) that variations in results over a period of several waves are known from diverse international comparable surveys (cf. Dekker, 2009). Thus, in the course of the second (2007/2008) to the third (2009/2010) wave of the Sport Development report, a significant increase could be identified for clubs which have volunteers with a migration background as well as for the total number of volunteers with a migration background. These increases were clearly higher than the recently identified decreases compared to the third wave.

2.10 Paid staff

Sports clubs are also relevant in terms of the labour market: Around one quarter of the sports clubs in Germany employ paid staff. This number has remained stable since 2007 (see Tab. 21). Still, it needs to be mentioned that around three quarter of all German sports clubs completely refrain from paid employment.

Tab. 21: Paid staff in sports clubs.

	Share of sports clubs (in %)	Clubs (total)
Paid staff existent	25.7	23,400

Paid work in sports clubs can be divided into different types. To these types belong full-time and part-time jobs, marginally employment as well as freelancers working on a fee basis. The biggest share of clubs in Germany (17.1 %) uses the type of marginally employed people. Further, every tenth club in Germany employs freelancers that work on a fee basis for the respective club. In this type of work, a significant decrease can be identified since 2007. Paid work on a full-time (4 %) or part-time basis (4.8 %) can be found rather less often in German sports clubs. The share of clubs with full-time paid staff has remained stable since 2007, whereas significantly fewer clubs employ part-time staff (see Tab. 22).

Tab. 22: Paid work according to categories and its development (n.a.=not available 2007/2008).

	Share of sports clubs (in %)	Clubs (total)	Index (2007=0)
Full-time employment	4.0	3,600	
Part-time employment	4.8	4,400	-57.1***
Marginally employment	17.1	15,600	n.a.
Freelancer (fee basis)	10.4	9,500	-31.5***

Paid staff is employed in different areas of sports clubs. The areas of responsibility of paid staff are structured in (1) direction and administration; (2) sports, training, and supervision; (3) technology and maintenance. Most often, paid staff can be found in the area of sports, training and supervision. Here, 16.7 % of the clubs state to employ paid staff. Further, 13.4 % of the clubs hired paid staff for technology and maintenance. Around 8 % of the clubs employ paid staff on the direction and administration level. Here, 3.7 % of the clubs (also) have a paid leadership position, e.g. a paid CEO. This number has increased significantly since 2007 whereas the number of clubs with paid staff in the other three areas remained stable (see Tab. 23).

Tab. 23: Paid work according to field of activity and its development.

	Share of sports clubs (in %)	Clubs (total)	Index (2007=0)
Paid leadership position	3.7	3,400	+50.0**
Direction and administration	7.8	7,100	
Sports, training, supervision etc.	16.7	15,200	
Technology, maintenance etc.	13.4	12,200	

Besides employing paid and voluntary staff, a small share of clubs also acts as a training company for job training. Currently, this applies to about 800 clubs in Germany (see Tab. 24).

Tab. 24: Clubs that are training companies for job training.

	Share of sports clubs (in %)	Clubs (total)
Club that take on trainees	0.9	800

2.11 Qualifications of employees

The qualification of paid staff and volunteers in sports clubs is crucial to provide high-quality sports offers. Therefore, 26.3 % of the clubs have a person that is specifically responsible for training and education of employees. Still, a significant decrease is observed here compared to 2009 (see Tab. 25). This is consistent with the finding of the club philosophy according to which the consent to the statement “Our club sets high value on the qualifications of coaches” also shows slight decreases (see section 2.2).

Tab. 25: Person in place which is responsible for training and education of paid staff and volunteers (with development since 2009).

	Share of sports clubs (in %)	Clubs (total)	Index (2009=0)
Person responsible for training and education existent	26.3	24,000	-20.6***

The majority of German sports clubs (54 %) takes over the full costs for measures of training and education. Here, a significant increase can be observed since 2009 meaning that an increasing number of clubs bears the expenses. Further, in one third of the clubs costs are divided between the club and the respective employee. Contrary to the first case where the club takes over the costs, a significant decrease can be observed for this option. The employee taking over all costs for

training and education appears in 10.4 % of the clubs. In addition, in 3.6 % of the clubs other possibilities for cost coverage exist (see Tab. 26).

Tab. 26: Cost takeover for measures of training and education and its development.

	Share of sports clubs (in %)	Clubs (total)	Index (2009=0)
Full costs covered by the club	54.0	49,200	+5.7**
Costs covered both by the club and the employee	32.0	29,100	-8.8**
Full costs covered by employee alone	10.4	9,500	
Other	3.6	3,300	

The yearly budget which was averagely provided by the clubs for training and education of paid staff and volunteers in 2012 remained stable compared to 2008. On average, the clubs estimated € 585 for such measures.

3 Possibilities and need for support (knowledge of action)

3.1 General and existential problems

Despite all the remarkable performances of sports clubs it cannot be said that the situation of the clubs is without problems. Problems are still evident with reference to the recruitment and retention of (1) volunteers, (2) adolescent elite athletes, (3) coaches/instructors, (4) referees/officials, and (5) members. The need for support further exists in light of the (6) demographic change in the regions and (7) the number of laws, orders, and directives facing sports clubs, which are often categorised as too high and problematic. Moreover, (8) the effects of all-day schools and 8-year academic high schools (G8) on the available time for training and sports practice challenge the clubs. Lowest, however, is the problem pressure due to local competition from commercial and local or municipal sports providers (see Fig. 4).

In the last two years the perceived severity of problems relating to the recruitment and retention of volunteers, coaches/instructors, and referees/officials has significantly increased. Also, problems regarding the effect of all-day schools and G8 on the time for training and sports practice, the local competition from other sports clubs, the demographic change in the regions, as well as the condition of sports facilities have increased. The most intensified problem is the unclarity of the

club's overall perspective. On the contrary, problems related to the recruitment and retention of members have decreased (see Fig. 4).

The averagely moderate severity of problems should not detract from the fact that there is a large number of clubs that have at least one existential problem. Nationwide, 37.2 % of all sports clubs (approximately 33,900 of the 91,000 clubs in Germany), have at least one problem that threatens the existence of the club. This share has significantly increased between 2011 and 2013 (+4.9 %). Also the number of existential problems has significantly increased (+13.0 %). This is largely due to the intensification of certain of these existential problems. Here, the recruitment and retention of volunteers is an existential problem for 13.2 % of the clubs. For 7.3 % of the sports clubs the recruitment and retention of adolescent elite athletes presents an existential problem. 7 % of the clubs feel their existence threatened due to problems in the recruitment and retention of members. A similar situation is found for the recruitment and retention of coaches/instructors (6.8 %) as well as the number of laws, orders, and directives through which 6 % of the clubs feel their existence threatened (see Fig. 5).

Existential problems attributable to the unclarity of the overall clubs' perspective, the recruitment and retention of referees/officials, and the effects of all-day schools on the available time for training and sports practice have increased. Furthermore, clubs increasingly feel threatened in their existence by the condition of sports facilities, by expenses for sports competitions, by bureaucratic burdens due to the number of laws, orders, and directives, as well as by the recruitment and retention of volunteers (see Fig. 5).

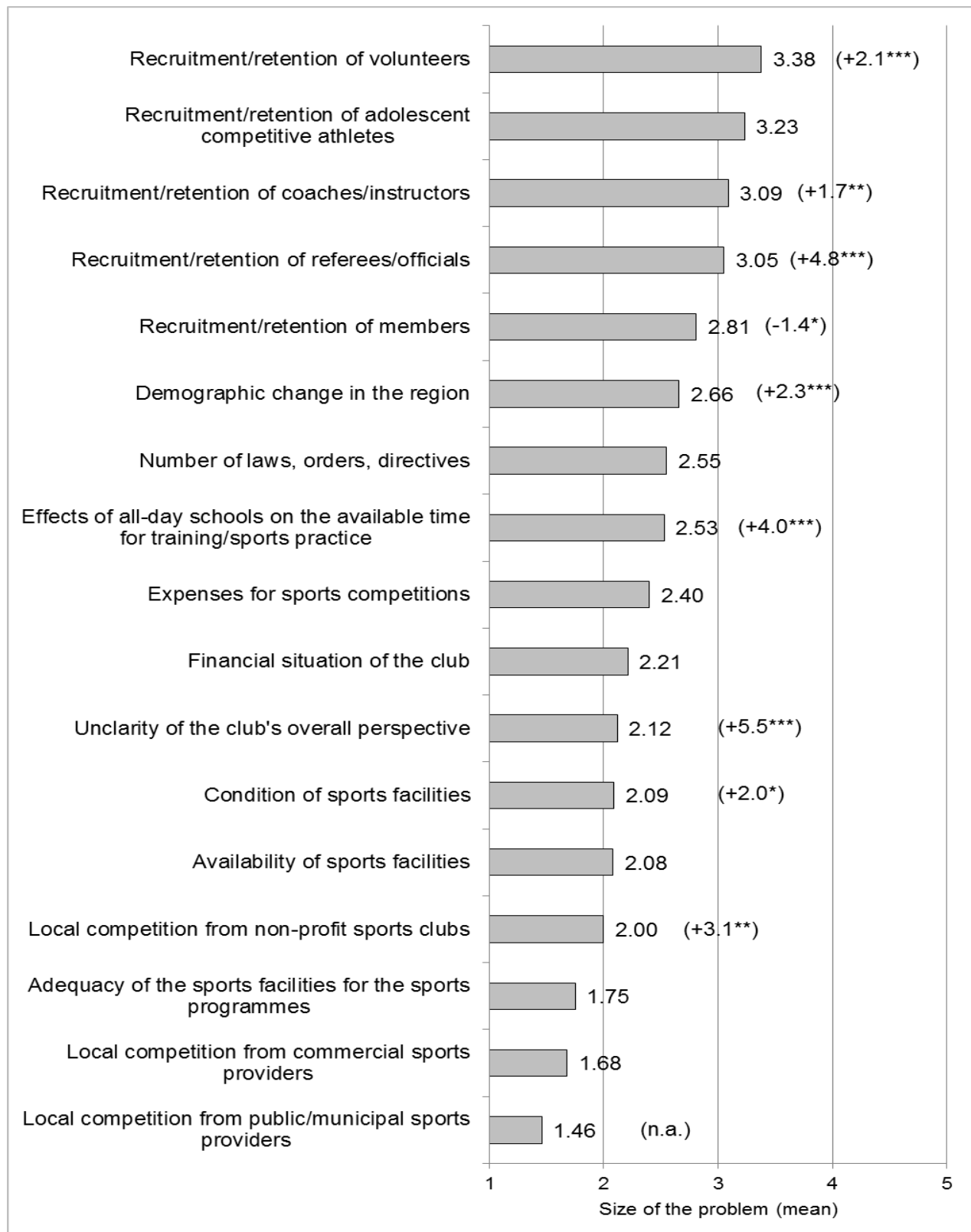


Fig. 4: Problems of the sports clubs sorted by the size of the problem and their development (1=no problem, 5=a very big problem; index in brackets: 2011=0; n.a.=not available 2011/2012).

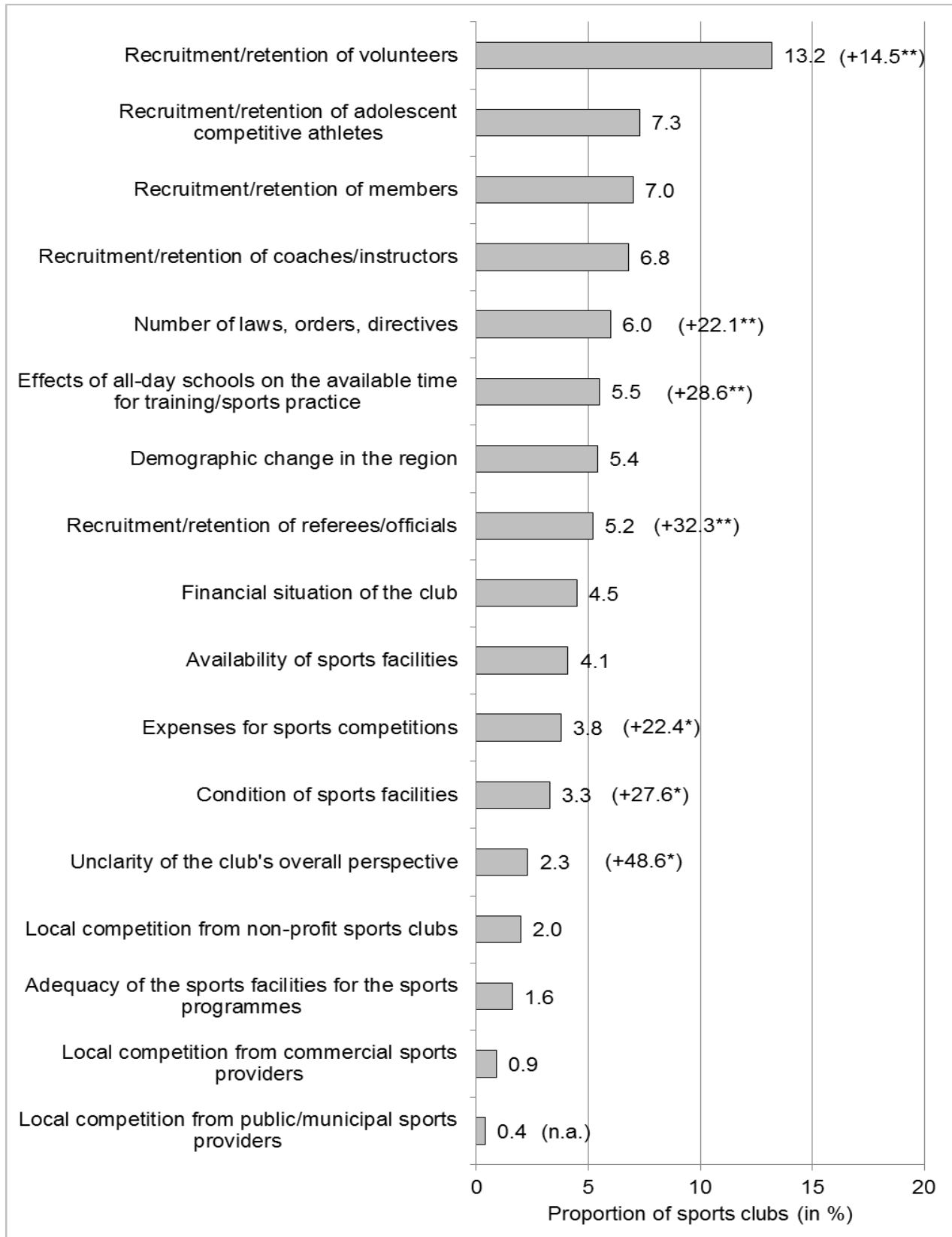


Fig. 5: Proportion of sports clubs with existential problems and their development (in %; index in brackets: 2011=0; n.a.=not available 2011/2012).

3.2 Sports facilities

In total, 45.8 % of all sports clubs are in possession of club owned sports facilities. On the other hand, 62.4 % of all clubs (approximately 56,800 clubs) are using public sports facilities (also school facilities). In total, 31.4% of all clubs have to pay fees for the usage of public facilities. From all clubs using public facilities, 50.5 % have to pay for it (see Tab. 27). Compared to 2011 there are no significant changes in regard to the usage of sports facilities.

Tab. 27: Use of club owned and public owned facilities.

	Share of clubs (in %)	Clubs (total)
Use of club owned facilities	45.8	41,700
Use of public owned facilities	62.4	56,800
liable to pay fee	50.5	28,700

3.3 Bureaucratic costs

The problem scales have shown that sports clubs increasingly feel their existence threatened by the number of laws, orders, and directives. A detailed survey regarding the incurred burdens due to bureaucratic requirements in the clubs shows that the clubs suffer from various information obligations due to laws, orders, and directives¹⁶.

Besides information obligations towards sports organisations and the current accounting, additional bureaucratic costs involve the issuance of donation receipts (78 %), the archiving of club documents (76.4 %) as well as the preparation and audit of the annual statement of excess of receipts over expenses (75.3 %). Furthermore, 56.9 % of the clubs are obliged to prepare and review an annual balance or profit and loss statement,¹⁷ and 52.6 % of the clubs are obliged to prepare a corporate income tax declaration. Also, information obligations towards

¹⁶ Data analysis in the field of bureaucratic costs first revealed differences between obligations actually occurring to all clubs, and subjectively perceived obligations. Thus, due to guidelines within the associations, information obligations towards sport organisations accrue to every sports club. Furthermore, clubs are required to maintain current accounting records due to legal regulations. As a result, a plausibility filter was created that included only clubs in the data analysis which stated to have both of the aforementioned information obligations. For creation of the plausibility filter, see section 4.7.

¹⁷ The sum of the statements "Preparation and audit of the annual statement on excess of receipts over expenses" and "Preparation and audit of the annual balance or the profit and loss statement" results in more than 100 %. This indicates uncertainties of the clubs with regard to the terminology because clubs have to prepare either a statement of excess of receipts over expenses or an annual balance, not both.

the public sports council exist, especially in the case of public sports promotion (51.7 %). About 42 % of the clubs are burdened with preparing and updating the club inventory. Additional bureaucratic burdens accrued for over one third of the clubs due to getting permission for using sports facilities, for obtaining permission to host sporting events as well as for preparing a value added tax return and/or a turnover tax advance return. About one third of the clubs have to register events to GEMA (German society for musical performing and mechanical reproduction rights) or have to obtain a liquor license. Moreover, 17.4 % of the sports clubs make use of individual case tax consulting. 11.2 % of the German clubs have to provide police certificates. Rather unusual (in 1.6 % of the clubs) is a burden due to registrations for the lottery (see Fig. 6).

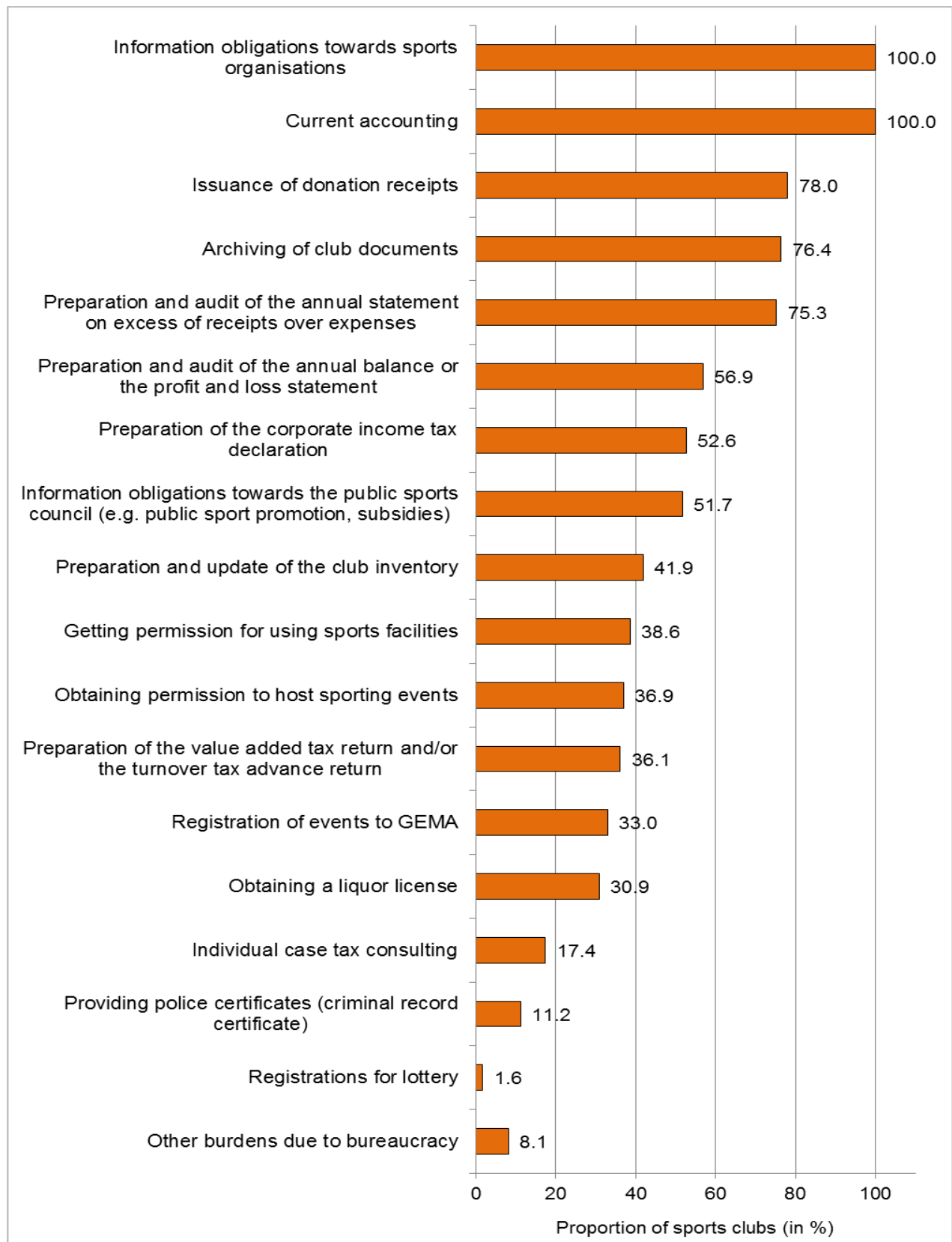


Fig. 6: Existing information obligations (bureaucratic burdens) of sports clubs in 2012 (Proportion of clubs in %).

Looking at the extent of accrued information obligations it gets clear that especially tasks in connection with the tax declaration, financial reporting, accounting, and annual return involve high burdens for the clubs (see Fig. 7). The preparation of the value added tax return and/or the turnover tax advance return as well as the preparation and audit of the annual balance are ranked highest by the clubs. On a scale ranging from 1 (not complex at all) to 5 (very complex), the mean (M) is $M=3.76$ in each case. Furthermore, the preparation and audit of the annual statement on excess of receipts over expenses ($M=3.70$), individual case tax consulting ($M=3.63$), the preparation of the corporate income tax declaration ($M=3.59$), as well as the current accounting lead to high burdens for the clubs. However, also information obligations towards sports organisations should not be underestimated ($M=3.46$). The burden for information obligations towards the public sports council ($M=3.06$), for obtaining permission to host a sporting event ($M=3.01$), as well as the preparation and update of the club inventory is classed moderately ($M=3.00$). Less effortful are the archiving of club documents ($M=2.87$), the provision of police certificates ($M=2.83$), getting permission for using sports facilities ($M=2.79$), as well as the registration of an event to GEMA ($M=2.79$). Ranked lowest, but still burdensome in parts, are obtaining a liquor license ($M=2.47$), the issuance of donation receipts ($M=2.53$), and registrations for the lottery ($M=2.71$).

It is remarkable that, besides the listed information obligations, additional bureaucratic burdens incurred for the clubs in 2012 that, in total, happen to be ranked highest ($M=4.26$; see Fig. 7). In this regard, the following areas were named by the clubs: First, bureaucratic burdens appear due to the communication with diverse public institutions (public order office, police, public authorities, communities, European Union). Second, the internal club management (membership administration, organisation of the general assembly, ongoing sports operation) is often connected with high burdens. Third, clubs are exposed to billings and notifications with health insurances, social, and pension insurances. Also, the guidelines of the federations (statutes, competition rules, and match reports), local court issues (charter amendment and the registration in the association register in particular) as well as various questionnaires, surveys, and statistics lead to increased bureaucratic burdens for sports clubs.

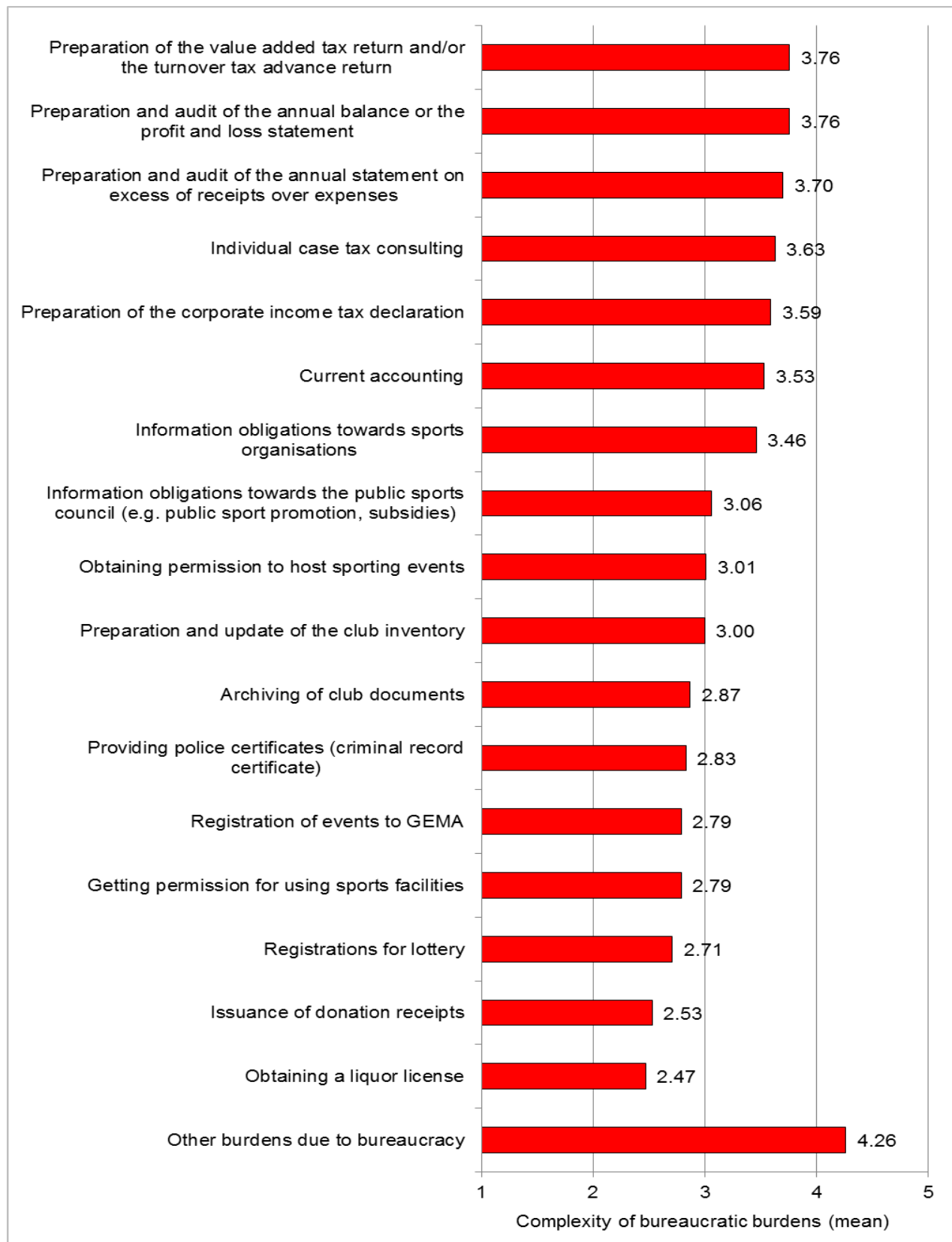


Fig. 7: Complexity of incurred information obligations (bureaucratic burdens; 1=not complex at all, 5=very complex).

3.4 Finances

The overall financial situation of the German sports clubs is reflected in the profit and loss calculation of the clubs that is generated by subtracting the expenses from the revenues. It appears that, in 2012, 76 % of the sports clubs had at least a balanced profit-and-loss account. Compared to the previous survey period (reference year 2010), this share has decreased slightly by 3.8 %, meaning that a little less clubs could write black figures (see Tab. 28). This could be associated with the problem pressure perceived to be higher in the area of costs for competition (see section 3.1).

Tab. 28: Profit and loss calculation of sports clubs in 2012 and its development.

	Share of clubs (in %)	Clubs (total)	Index (2011=0)
At least balanced profit-and-loss account	76.1	69,300	-3.8*

Looking at the expenses of sports clubs it is shown that, on average, sports clubs in Germany spend the most on (1) coaches/instructors, followed by (2) costs for the maintenance and service of self-owned facilities, (3) costs for equipment and clothing, (4) costs for the execution of own sports events as well as (5) membership fees to sports organisations. Like two years ago, this shows that the averagely highest costs are attributed to the core processes and tasks of the sports clubs. Compared to two years ago, significant increases in costs appear for three of the core processes and tasks, namely for costs regarding the execution of own sports events, for costs regarding equipment and clothing, as well as in the area of membership fees to sports organisations (see Tab. 29).

Tab. 29: Expenses of sports clubs in 2012 and their development (n.a.=not available 2011/2012).

Expenses for	Mean (in €)	Index mean (2011=0)	Share of clubs that have the expense (in %)
Coaches/instructors	7,146		58.0
Maintenance and service of self-owned facilities	4,893		45.1
Sports equipment and clothing	2,524	+24.0***	68.5
Execution of own sports events	2,034	+30.5*	54.8
Membership fees to sports organisations	1,874	+5.3*	85.9
Rent and compensation for the use of other-owned sports facilities	1,708		43.8

Expenses for	Mean (in €)	Index mean (2011=0)	Share of clubs that have the expense (in %)
Administrative staff	1,494		9.6
General administrative costs	1,431		58.3
Non-sports-related events (e.g. convivial gatherings)	1,422		54.0
Travel expenses for training and competition	1,384		38.2
Maintenance staff, ground keeper, etc.	1,275		19.1
Debt services (interest, etc.)	1,209		15.4
Insurances	925		71.7
Taxes of all kinds	698		26.7
Payments to athletes	692		6.1
Accruals	572		11.9
Tax consultant, accountant, notary; registration in the association register	277	n.a.	26.7
Gema-fee	97		28.3
Other expenses	2,127		20.1

Regarding the revenues of German sports clubs the highest revenues are generated from (1) membership fees, (2) donations, (3) public subsidies from the district/community, (4) self-managed restaurants, and (5) sports events. Compared to 2011, significant changes in revenues could only be observed for fund management. Here, clubs generated significantly less revenues (see Tab. 30).

Tab. 30: Sports clubs' revenues in 2012 and their development.

Revenues from	Mean (in €)	Index mean (2011=0)	Share of clubs with revenues in this area (in %)
Membership fees	16,620		100.0
Donations	3,093		75.0
Subsidies from the district/community	1,721		54.1
Self-managed restaurants	1,466		14.7
Sports events (revenues from entrance fees, etc.)	1,462		35.2
Convivial gatherings (e.g. club socials)	1,322		33.0
Subsidies from sports organisations	1,104		49.8
Revenues from rent	977		12.6

Revenues from	Mean (in €)	Index mean (2011=0)	Share of clubs with revenues in this area (in %)
Sports course fees	948		14.4
Cost-related services for members (e.g., fields, sports hall rent)	915		10.9
Sponsorship from boards	776		21.3
Subsidies from the federal state	504		23.4
Sponsorship from jersey and equipment	482		12.6
Sponsorship from print advertisements	417		13.3
Cost-related services for non-members	363		9.8
Subsidies by support association	330		6.1
Admission fees	262		28.4
Raising of credit	245		1.8
Fund management (e.g., revenues from interest)	234	-43.2*	24.7
Business operations	208		1.6
Subsidies from other support programmes (e.g., employment bureau)	165		3.0
Revenues from services for cooperation partners	138		3.2
Subsidies from the European Union (e.g., EU Structural Funds, SOCRATES, LEONARDO, JUGEND)	32		0.5
Sponsoring from broadcasting	12		0.2
Other revenues	1,799		17.2

4 Methodology

4.1 Background

The Sport Development Report – “Analysis of the situation of sports clubs in Germany” present an advancement of the former financial and structural analysis of sports in Germany (FISAS). The objective is to provide policy-makers in organised sports as well as decision-makers in sports politics and administration with managerial and political information (knowledge of argumentation and knowledge of action). With the aid of this support, the competitive ability of organised sports should be sustained in times of a dynamic social change. This project is financed by the 16 land sports confederations, the German Olympic Sports Confederation (GOSC) as well as the Federal Institute of Sport Sciences (BISp)¹⁸. On July 7th in 2011 Univ.-Prof. Dr. Christoph Breuer from the Institute of Sports Economics and Sport Management of the German Sport University Cologne was assigned to carry out the fourth, fifth, and sixth wave of the Sport Development Report. The central methodological idea was to create a panel design, which means that the same sports clubs should be questioned on their situation every two years. Therewith, the first five waves of the Sport Development Report (2005/06, 2007/08, 2009/10, 2011/12 and 2013/14) present systematic information about the sports clubs’ development for the first time.

4.2 Sample and response rate

This survey was carried out by means of an online survey, so there was no change in methods compared to the first four waves. The survey was carried out from September 23rd 2013 to December 10th 2013. The sample was based on the e-mail addresses of sports clubs that were provided by the federal sports confederations. Out of the 91,080 existent sports clubs in Germany, 74,062 addresses were made available and these clubs were contacted via e-mail. Sports clubs that could not (due to false e-mail addresses) or would not participate for whatever reasons were taken out of the sample (2,575). Altogether, n=20,846 interviews could be realised, which equals a response rate of 29.2 % (see Tab. 31). Compared to the fourth wave in 2011/2012¹⁹ the sample size has slightly decreased (-5.2 %).

¹⁸ Reference Number IIA1-081801/11-17.

¹⁹ In 2011/2012, n=21,998 sports clubs participated in the survey.

Tab. 31: Sample of the Sport Development Report 2013/2014 for Germany.

Sport Development Report 2013/14	N	Share of sample I (in %)	Share of sample II (in %)
Population	91,080		
Sample I	74,062	100.0	
False e-mail addresses, person is not part of the club anymore, club no longer exists/or in the process, refusal	2,575		
Sample II	71,487		100.0
Realised Interviews	20,846		
Participation (in %)	22.9	28.1	29.2

4.3 Weighting

The data analysis has been conducted with weighted values to represent the population of the German sports clubs in a representative way. For this purpose, the data of the population as well as the sample have been segmented into groups by the size of the club according to membership numbers. Overall, the clubs have been segmented into five groups (under 100 members; 101 to 300 members; 301 to 1,000 members; 1,001 to 2,500 members and above 2,500 members). Next, the distribution of the groups in both the population data set and the sample data set has been identified. This procedure has been conducted for all federal sports confederations. In a next step, a weighing factor for all cases, based on the distribution by size classes both in the population and the sample, has been determined. Finally, the sample has been weighed by this factor for the final analyses.

4.4 Longitudinal data and calculation of indexes

With regard to the construction of a longitudinal database, all sports clubs were given an ID number. The number makes an identification of the sports clubs possible that participated in the respective surveys. Altogether, n=8,994 sports clubs participated in both the 2011 and 2013 survey (fourth and fifth wave). This is equivalent to a retain-quota of 40.9 %.

Beginning with the second survey of the Sport Development Report, changes of the common welfare production as well as of the problems of German sports clubs can be measured based on the longitudinal dataset. Throughout the presented

fifth wave of the Sport Development Report developments are measured between 2011 and 2013, between 2009 and 2013, as well as between 2007 and 2013. Three longitudinal datasets are used because in 2011 (fourth wave), no comparative data, in parts, exists for comparing it with 2013 (fifth wave). In such cases, it is referred back to the longitudinal sections 2009-2013 or 2007-2013, which is comparing it with the third or the second wave. All longitudinal datasets offer a comprehensive and therefore reliable database. The longitudinal section 2009-2013 consists of n=6,749 clubs and the longitudinal section 2007-2013 contains n=4,081 clubs.

The extent of the development is quantified with the help of indexes, which show the percentage changes. The calculation of the indexes is based on the value of the respective base year. For example, an index of +12 implies that (in the longitudinal dataset) the value in question has increased by 12 %. In the tables and figures, the base year (year of the survey) is depicted by the label “Index (2007=0)“, “Index (2009=0)“ or “Index (2011=0)“ which refers to the Sport Development Report 2007/08 (second wave) in the first case, to the Sport Development Report 2009/10 (third wave) in the second case, and to the Sport Development Report 2011/12 (fourth wave) in the third case. With reference to indexes it is important to recall that indexes can be large even if developments were small (e.g. the change of a value from 0.5 % to 1.5 % would result in an index of +200).

Moreover, it was checked whether the changes were statistically significant (test of significance: t-test). The underlying report will only present the significant indexes. The probability of error is important in order to determine the significance which is demonstrated with the common designation (see Tab. 32).

Tab. 32: Overview of the probabilities of error in statistical calculations and their designations.

Symbol	Meaning
*	Significant, the probability of error of the calculation is equal/less than 5 %
**	Very significant, the probability of error of the calculation is equal/less than 1 %
***	Highly significant, the probability of error of the calculation is equal/less than 0.1 %

4.5 Data analysis – Volunteers

In the fifth wave of the Sport Development Report, the voluntary position of the cash auditor was recorded separately for the first time. In order to avoid biases in the depiction of the longitudinal development since 2009, the cash auditors were removed for the longitudinal observation 2009-2013. In the cross sectional depiction of the results of the fifth wave, the cash auditors, in addition to the board level and executive level, are displayed separately, and included in the overall number of voluntary positions (total, male, female) as well as in the average workload per volunteer per month (see Tab. 12).

4.6 Data analysis – Sports clubs finances

The analysis in chapter 3.4 of this report is based on the financial reports of the sports clubs. It is necessary to mention that the information is based on the financial year before the survey. Therefore, the financial information in the Sport Development Report 2013/2014 is based on the financial year 2012.

During the analysis of the financial data parts of the sample appeared to be biased. Partially, financial information was provided in a non-comprehensible way. This affects the revenues as well as the expenses. For that reason, like in the previous four waves of the Sport Development Report, a finance filter was applied for the analysis of the club finances. To obtain reliable results, the following criteria were applied retrospectively.

- (1) Revenues from membership fees > (Number of members * € 0.50),
- (2) $4 > \text{Revenues/Expenses} > 0.25$.

In the fifth wave, n=19 outliers were banned for not fulfilling the criteria with respect to their club finances. With this quality filter it was possible to lower the variance significantly. Overall, that applies to 96.9 % of the clubs which provided information about their club finances in the fifth wave. The analysis is based on only those clubs that fulfil the named criteria.

4.7 Data analysis – Bureaucratic costs

The data analysis of the bureaucratic costs first took into account all clubs. These results, though, have shown that, apparently, there are differences between actual accruing obligations and subjectively perceived obligations. Due to guidelines within the associations, information obligations towards sports organisations

accrue to every sports club. Furthermore, clubs are required to maintain accounting records due to legal regulations. However, just about 74 % of the clubs stated to be required to fulfil information obligations towards sports organisations. Moreover, according to the first results, just 73.4 % of the clubs stated to have bureaucratic costs due to maintaining accounting records.

The depiction of the results in the figures 6 and 7 in section 3.3 therefore occurred in consideration of a plausibility filter, having the fact in mind that clubs are required to maintain accounting records and also have information obligations towards sports organisations. Based on this filter, only the clubs which stated to have burdens due to both the maintenance of accounting records as well as the requirement of information obligations towards sports organisations were included in the data analysis. The values for these two obligations are therefore shown with 100 % in figure 6. In total, 64.1 % of the clubs taking part in that survey stated both information obligations to be existent.

Comparing the adjusted data analysis (in consideration of the filter) with the first data analysis, it can be seen that proportionally less clubs perceive the accruing information obligations subjectively. In particular, this appears for the two obligations which, through the filter, are assumed to actually accrue. These differences could be traced back to possibly different understandings concerning the obligations.

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BISp
Bonn

Bundesinstitut für Sportwissenschaft

Graurheindorfer Straße 198, 53117 Bonn

Telefon: +49 (0)228 99 640 0, Telefax +49 (0)228 99 640 90 08

E-Mail: info@bisp.de - Internet: www.bisp.de

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