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THE IMPACT OF THE GLOBAL ECONOMIC CRISIS ON THE FINANCES IN SPORT: CASE OF SLOVENIA

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Abstract

The financial market turmoil in 2007 and 2008 has led to the severe financial crisis and threatens to have severe repercussions on the real economy. The sport industry could not remain unaffected by these circumstances. This paper examines the impact of the global economic crisis on revenues of non-governmental sport organisations (sport NGOs) in Slovenia, as a small European economy. The operating revenues (sales revenues, public revenues, membership fees, donations, other operating revenues) of all sport NGOs from 2007 to 2012 have been analysed. We found that the overall trend of sport NGOs revenues correspond with few years of delay to the trends of the Slovenian economy. Until 2010 the impact of crises in Slovenia was relatively small and diverse regarding the different financial design types of sport NGOs. The greatest financial impacts were experienced in grassroots sport, while professional sport NGOs have increased their operating revenues, mostly due to increases of public revenues. In 2012 total revenues of all sport NGOs decreased first time in last 10 years. Stagnation in this period is most visible in professional sport NGOs due to around 8% decrease of public and sales revenues. The findings suggest that the true impact of the recession on Slovenian sport NGOs remains to be seen. We conclude that the ongoing recession will affect grassroots sport the least, while semi-professional and professional sport NGOs will be under financial threat. Because of the synergistic effects of different types of NGOs, this could affect the sustainability of Slovenian sport.

Key words: *grassroots sport, professional sport, sport club, sport federation, financial distress, recession, revenue, financial statement*

Introduction

An overview of the globalisation of the sport economy (M. Andreff & Andreff, 2009; W. Andreff, 2008) confirms the main hypothesis of this study: the sport industry could not remain unaffected by global economic crisis. Sport organisations have different organisational forms, operating methods, goals, and institutional characteristics than those in other sectors of the economy, so there is good reason to expect them to react differently to economic and financial downturns (Humphreys, 2010). Therefore, the global financial crisis presents significant challenges for the growth of the sport industry, representing a serious setback, because it is taking place at a time the sport business had begun to progress in economic performance.

Slovenia is a small open economy within the EU, with two million inhabitants and €35,416 million of gross domestic product (GDP; SORS, 2011). Affected by the global crisis, Slovenian GDP fell by close to 8% in 2009, among the deepest declines in the OECD (OECD, 2011); GDP grew modestly by 1.2% in 2010 and by 0.6% in 2011, but fell again by 2.5% in 2012 (Eurostat, 2012). In August 2012, the three main ratings agencies all downgraded Slovenian sovereign debt as investors' voiced concerns that Slovenia would require a bailout. If Slovenia rebalances its economy and restores competitiveness, its macro-economic performance should improve in coming years, but the improvement will most likely be smaller than the deterioration in the past period; real growth is expected in several years. According to aforementioned, this paper aims to represent the likely impact of the global financial crisis on the finances of non-governmental sport organisations (sport NGOs) in Slovenia and to assess the extent to which that influence is reflected in certain groups of sport NGOs.

The Slovenian Sport Financial Information

The Slovenian sport services market has been monitored for more than fifteen years with the approach taken by Andreff and his colleagues (W. Andreff, Bourg, & Halba, 1994); therefore, high quality population data was used for this study. The survey examined operating revenues among 6,246 sport NGOs in Slovenia (sport clubs and associations)

that provided annual income statements for each year from 2007 to 2010. The data in this study has been obtained at the request of the authors, using annual financial reports from the Agency for Public Legal Records and Services in the Republic of Slovenia.

To obtain a more comprehensive insight, operating revenues were analysed according to different types of sport NGOs. For this purpose, sport NGOs were divided into three groups of financial design types, according to a cluster analysis using Ward’s hierarchical fusion algorithm clustering technique on 10 primary financial variables from the financial statements of sport NGOs: grassroots sport organisations, semi-professional and professional sport NGOs (Bednarik et al., 2013).

Structure of Operating Revenues of Slovenian sport NGOs

The overall operating revenues of Slovenian sport NGOs rose by 9.6% from 2007 to 2012 and reached €218.279 million. In the absolute sense, these revenues are, for instance, equal to the budget of the Italian Football club Juventus (Deloitte, 2010), which is indicative of the financial strength of Slovenian NGOs. However, many of the accomplishments of Slovenian sport (Bednarik, et al., 2013) have been achieved with these limited finances. This leads to an assumption of the relative superior efficiency of the Slovenian model of sport. The different types of sport NGOs play an influential role in this model.

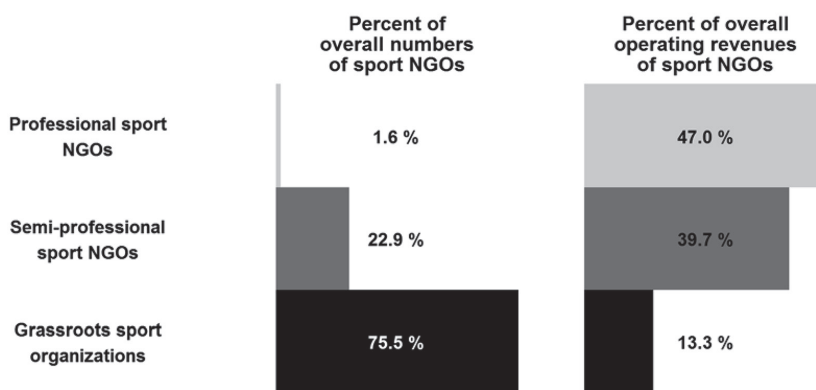


Figure 1: Share in overall operating revenues by three groups of sport NGOs (Bednarik, et al., 2013)

The impact of professional and semi-professional sport NGOs is much higher than their share in the total number of sport NGOs (Figure 1). The operating revenues differ between groups of sport NGOs in level as well as in their structure (see Figure 2).

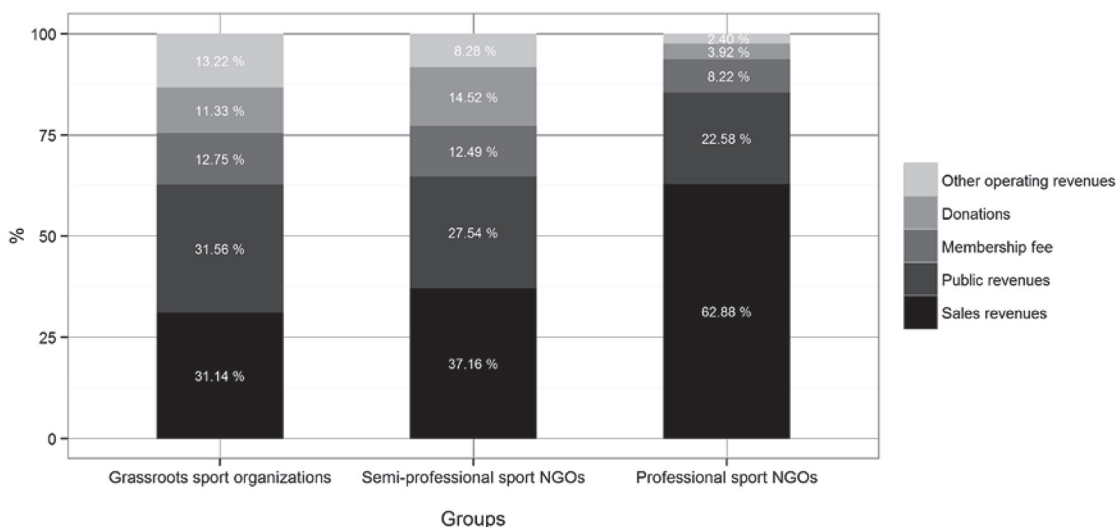


Figure 2: Structure of operating revenues in year 2010 by three groups of sport NGOs (Bednarik, et al., 2013)

Impact of the Recession on Operating Revenues of Slovenian Sport NGOs

The comparison of operating revenues in the 2007–2012 period shows that sport NGOs in Slovenia have increased their overall operating revenues in comparison with the revenues before the global economic crisis started. Therefore, in spite of the crisis, until the year 2011 the operating revenues of sport NGOs have continuously grown over the previous 10 years (Bednarik, Kolar, & Jurak, 2010; Jurak, Bednarik, Kolenc, & Kolar, 2010). Just moderate stagnation has been observed in 2012. This does not correspond exactly to the trends of Slovenian economy in the 2007–2012 period (OECD, 2011). A more detailed analysis reveals important differences in operating revenues regarding the three groups of sport NGOs and explains revenue fluctuations.

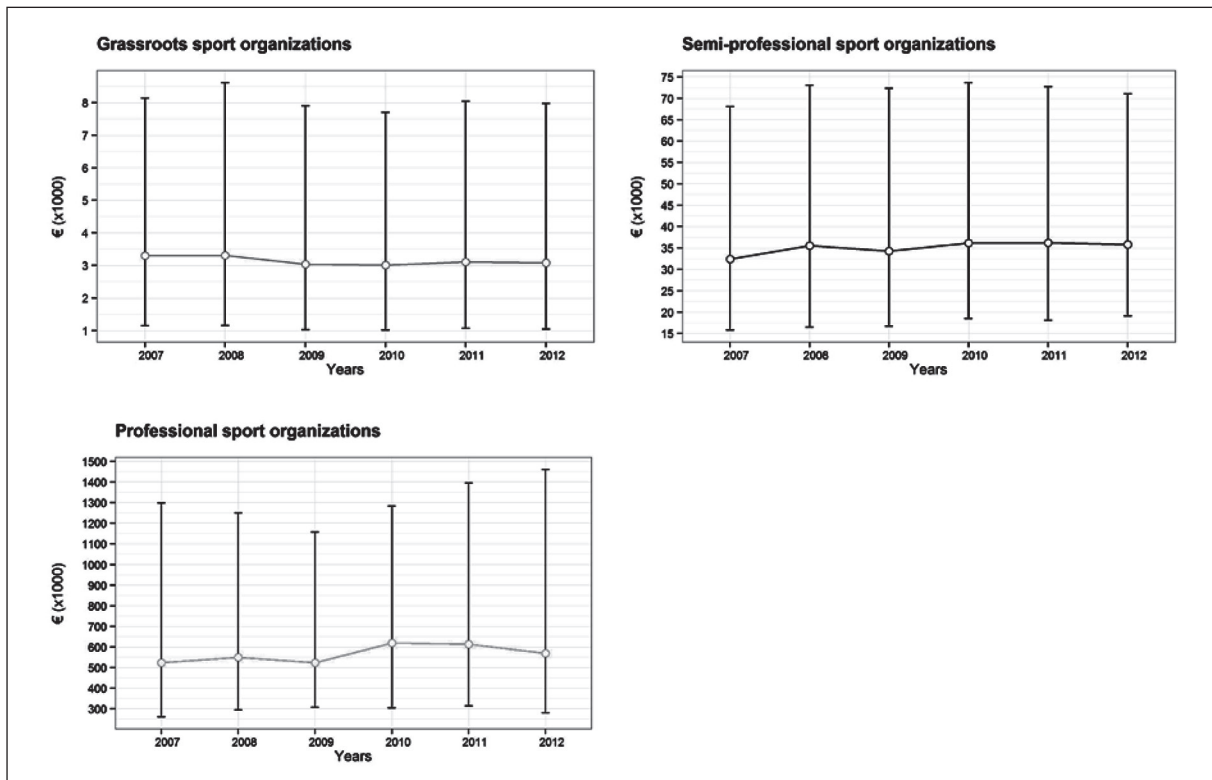


Figure 3: Trend lines of medians and interquartile range of total operating revenues of three different types of sport NGOs

Trends of the impact of the crisis on total operating revenues three different financial design types of sport NGOs are presented in Figure 3. For better insight the trend has been analysed with Wilcoxon signed rank test separately for the period 2007-2010 and 2010-2012.

In period 2007-2010 in semi-professional and professional sport NGOs the majority of operating revenues are significantly higher in 2010 than in 2007. The upward trend of operating revenues in the observed period was noted as being the greatest in group of professional sport NGOs. Their total operating revenues increased by 18%, mostly because of increases of public revenues in 2009 and 2010. A positive trend was also observed in semi-professional sport NGOs, which managed to maintain this trend with higher levels of all operating revenues. In contrast, in grassroots sport only public revenues were significantly higher in this period; consequently, their total operating revenues decreased in period 2009-2010 (Jurak, Andreff, Popović, Jakšić, & Bednarik, 2013).

In period 2010-2012 some changes in trend have been observed. In all groups of sport NGOs the total operating revenues and the majority of operating revenues are not significantly different. Stagnation in this period is most visible in professional sport NGOs (see Figure 3). To explain trends, one should understand the meaning of certain types of operating revenues in the observed sport organisations.

In grassroots sport organisations, sales revenues are represented mostly by fees for exercise programmes and sport courses, but in professional sport NGOs most sales revenues are generated by sponsorship, ticket revenues, trade of athletes and media rights, while in semi-professional sport NGOs they are mixed. Similar structures of revenues of grassroots sport (Waelbroeck-Rocha et al., 2011) and professional sport (Deloitte, 2013) have been found in other studies. Therefore, sales revenues in grassroots sport organisations are more influenced by household expenditure and their purchasing power. Purchasing power parity in Slovenia dropped in the 2008–2010 period by 8.3% (Eurostat, 2012) and then remains in this level until 2012, which is in line with the stagnation of operating revenues in grassroots sport.

However, sales revenues of professional sport NGOs are more influenced by the interests of enterprises and their capability for financing of sport and their marketing activities. In contrast to some bigger sport economies, the Slovenian sport sponsorship market has been characterised by social networks (Jurak, Bednarik, & Kovač, 2009). The management of enterprises considers sport sponsorship to be a social vehicle for introducing the company name into the media or for creating new acquaintances with other sponsors/business partners and politicians at sport events, thus widening the network of their business/social connections. The biggest sport clubs and the biggest national sport federations have been mainly sponsored by government-owned enterprises. Sponsors from abroad are very rare. Therefore, it can be assumed that professional sport NGOs expanded their sponsorship revenues more on the basis of socio-political than marketing interests. Since the size of Slovenian market is two million people and the fact that the sales of media rights in other countries are not large due to a lack of interest in Slovenian competitions, there is also limited potential for sponsors and advertisers for the broadcasting of sport events. During the economic crisis, one possible strategy for existing sponsors is changing their priorities in favour of the most media-exposed sports, athletes, clubs and events. We do not have separate data for sponsorship revenues and are thus unable to analyse this problem more thoroughly. However, since sales revenues of professional sport NGOs did not change in the 2007–2010 and 2010–2012 periods, we assume redistribution of sponsorship revenues within professional sport NGOs is occurring.

Public revenues are represented by subsidies and grants at national, regional or local levels. In Slovenia, about 75% of public revenues comes from local authorities (Jurak, et al., 2010), which is main source of public finances of grassroots sport. Government finances are concentrated on national sport federations. Therefore, the large increase of public revenues in professional sport NGOs in period 2009–2011 is mostly a consequence of much higher financing of sport federations on the government level caused by political decisions and some change of criteria that were initiated by national sport federations at the start of the global financial crises. However, public revenues of this type of sport NGOs in 2012 indicate on opposite trend of these revenues in future.

A donation in context of revenues of sport NGOs is revenue given by individuals or legal entities for sport organisation activities without an expectation of a commercial return (unlike sponsorship). Moreover, these are payments made by the sport federations to the clubs for some of their programmes. Therefore, it is logical that donations represent more important revenues in grassroots sport organisations than in professional sport NGOs (Jurak, et al., 2013). With the beginning of the global economic crisis, donations have been decreased particularly in grassroots sport, so much so that the median has fallen for 75%.

A membership fee is charged as part of being an NGO's member. In return, the member has membership rights (access to sport facilities and programs, candidature for NGO' bodies, voting etc.). In the structure of finances, membership fees represent highly significant revenue in grassroots sport organisations and semi-professional sport NGOs, but less important revenue in professional sport NGOs (Bednarik, et al., 2013). In period 2007–2010 trend of decreasing revenues from membership fees can be observed in grassroots sport and professional sport NGOs, while an increasing trend in semi-professional sport NGOs was present (Jurak, et al., 2013). In period 2010–2010 membership fees in grassroots sport have increased, while a decreasing trend prevailed in semi-professional and professional sport NGOs.

The trend of the operating revenues of sport NGOs reflects the economic situation in Slovenia in the observed period with few years delay. However, the OECD (2012) has predicted reductions of Slovenian GDP by 1.1% in 2013, so the Slovenian economy is currently faced with risks of prolonged stagnation. Rising fiscal deficits and public debt have already required stabilisation (austerity) policies in Slovenia. Despite a recent paper by IMF economists **Blanchard** and **Leigh** (2013) criticizing policies of slashing budgets too rapidly early in the euro crisis, starving many economies of much-needed growth, the Slovenian government is determined to take this route. Along with the strained economic situation and its reflection on sport finances, we believe this would greatly affect the finances of Slovenian sport, but differently according to type of sport NGO.

It seems that grassroots sport organisations will suffer the least in these new circumstances, as they have the most balanced structure of revenues, a stable trend of revenues and a structure of expenses that enables the easiest adjustments (Bednarik, et al., 2013). In this group, a severe decline of all revenues, with exception of membership fees can be expected, as these organisations are mostly fulfilling interests of small number of members, who will continue to pay the fees at the same level. A gradual slightly negative trend of revenues of these organisations has already been observed in recent years; therefore, an additional decrease will not represent major disruptions for these organisations. Supporting this statement are the facts that these organisations generally do not have problems with liquidity and solvency, and they can very quickly adjust their expenditure with the revenues, as their budgets include only a small proportion of fixed costs, such as the salaries of employees (Bednarik, et al., 2013).

Semi-professional sport NGOs will experience larger financial difficulties. They are mostly dependant on the revenues from households (membership fees, training fees and entrance tickets), as their programmes are particularly aimed at these groups. Smaller purchasing power, more difficult business conditions and austerity measures in public finances will result in decreases of all revenues of these organisations. As these sport NGOs have more fixed costs (employees) in their budgets than the grassroots sport organisations do, they will also have more difficulties in adjusting their expenditure to the decrease in revenues.

The largest problems can be expected in professional sport NGOs. These organisations depend on sales revenues the most and are thus greatly influenced by the economic situation; at the same time, they experienced a considerably unstable positive trend in revenues from the public funds at the start of recession. Due to limitations in data collection, a more thorough analysis of sales revenues regarding the different types of these revenues (sponsorship, media rights, ticket sales, players' trade etc.) is impossible. Some information about changes of the structure of these revenues from business reports of certain professional sport NGOs indicates a rapid fall of sponsorship revenues in 2011 and 2012. Excessive emphasis on sponsorship revenues can therefore represent a threat for these organisations.

Significantly increased public financing of professional sport NGOs in 2009-2012 has caused so-called financial doping. In these years, the programmes of national sport governing bodies have experienced particularly large financing from the government funds, which resulted in increased expenditure. It can be assumed that (with a few exceptions) these sport NGOs did not adjust their business models to changed circumstances in the economic market due to experiencing total positive trend of business income. As a result, in coming years these sport NGOs will be ill-prepared for changes, as the public financing of their programmes will sharply decline. This decline will also correspond with a decline in sponsorship revenues, which represents an important part of their sales revenues. If these organisations wish to balance their expenditures with revenues, they will quickly have to enact considerable cuts in salary expenses and/or dismiss their staff. Nevertheless, it is more likely that they will merely postpone the payments and prolong the agony. This will be particularly true for sport clubs in professional competitive sport, where the costs of professional teams represent more than half of all the budget expenses. Even larger problems will be experienced by the NGOs, which are highly leveraged and have intense liquidity and solvency problems. According to findings of Bednarik et al. (2013), 35% of professional sport NGOs are operating under net losses from previous years.

The opinion of the authors of this paper is that the sport NGO sector in Slovenia will be faced with de-professionalisation, which had already been predicted prior to the beginning of the crisis (Jurak, 2006). This process will strongly affect many semi-professional and professional sport NGOs. At the moment, these two groups employ significant numbers of university-educated coaching staff, supported through the system of public financing and enabling them stable running. Austerity measures will also affect such financing, and without suitable business solutions these sport NGOs will not be able to finance the employees from other sources. Consequently, unpaid bills, dismissals and staff resignations will follow, resulting in destabilisation of functioning of the sport NGOs.

In professional sport NGOs, the consequences will be even greater, because they employ more professional staff. A demise of some professional teams and their return to amateur status can be expected. Our analysis has shown that three professional sport NGOs (representing 4% of sport NGOs in these group) already closed their business in year 2011. Only professional sport NGOs with proper business strategies regarding their resources (sport facilities, media attention, people involved, etc.) can survive the recession with the same model as before crisis. Generally speaking, their business models better resemble the functioning of business companies rather than that of NGOs. Some sport NGOs have already set up such models; however, time will tell how successful they are. For example, the Slovenian skiing association has transferred the majority of the financial burden of the national teams onto the competitors and their families. Maribor Football Club has changed its income structure, with a significant increase of revenues from the transfers of players.

The next important question is when it can be expected that the status of operational revenues in semi-professional and professional sport NGOs will again reach the level prior to the economic crisis? It seems such a recovery will take some time and will happen only if these sport NGOs will change their business models. To be clear: the current models are obsolete. This will be most apparent with regard to one of the larger sources of revenue in these organisations, i.e. sponsorship, as the sponsorship market in Slovenia will never be return to the state it was before the economic crisis. The model of sponsorship in Slovenian sport has been based on social-political connections with mainly state-owned companies; recently passed legislation on the Slovenian Sovereign Holding will result in a sale of state shares in a large number of these companies. As a result, the withdrawal of the state from the economy will presumably result in more deliberate decisions of companies for sponsoring of all types of activities, including sport. Marketing interest in particular sports will become particularly important, which will enable companies to fulfil their marketing goals. If Slovenian and perhaps even foreign companies will recognise Slovenian sport as a tool for fulfilling their marketing goals, then the Slovenian sport could, as a result of global trends (IEG, 2013), increase sponsorship revenues; otherwise, the money will be directed elsewhere.

A considerable threat to the stability of the future functioning of semi-professional and professional sport NGOs will also be the dependency on public finances, particularly in national governing bodies. Specifically, the majority of them are already excessively dependent on state resources (Jurak, et al., 2010).

Measures for Sport NGOs to Address the Prolonged Recession

The similarity of economic trends and finances of sport NGOs with some delay pattern suggests that Slovenian sport is not recession-resistant. According to the economic forecast and socio-political circumstances in Slovenia, we believe the true measure of economic turmoil will be seen over next few years. It is vital for Slovenian sport NGOs to survive recession, not merely for this sector itself, but also because of its impact on public health and economic growth.

We believe that grassroots sport will survive the financial crisis almost unchanged in its way of business. However, it is very important for the sustainability of Slovenian sport as whole to keep different types of sport NGOs well-functioning, because of their synergistic effects on Slovenian sport success. Therefore, it is crucial for semi-professional and professional sport NGOs to be better equipped to deal with recession. Each sport NGO must find each own combination of measures regarding to their resources and opportunities.

One possible course is to enhance domestic expenditure for sport by raising the revenues generated from households, combined with the more efficient exploration of given resources within Slovenian sport. Raising the household expenditure for sport services implies many measures (see Waelbroeck-Rocha, et al., 2011), which require the development of sport NGOs' services for existing and new target groups of consumers. However, for high level and professional sport organisations, identification with the sport organisation seems to be the ultimate key. When it comes to the internal market of sport, strategic partnerships between sport organisations must be mentioned. Instead of focusing on yields alone, professional and high level sport organisations could be based on a special combination of competition interest and sport responsibility, which is grounded in utilising the synergies that exist between sport clubs within the same sport discipline. Only few sport clubs in Slovenia complete in high-level commercial sport competitions, have a brand that attracts major sponsors and modern sport facilities. These organisations could make a network of partnerships with domestic sport clubs to help them organise youth teams (with professional support, management, sport facilities and premises), train talents and then fairly trade for them. This could share limited finances with all partners.

Regardless, semi-professional and professional sport NGOs should also perform cost-saving measures, requiring these NGOs to prepare a specific action plan in order to best exploit the opportunities available. The highest expenditures of these sport NGOs are for costs of services (Bednarik, et al., 2013), among which are contract personnel payments, leasing sport facilities and various charges for competitions. Reductions of personnel payments should be achieved mostly through the reviewing of player salaries, and less by lay-offs of permanent professional staff, who are capable of providing sport services of high quality. New, more economically realistic and sustainable bases of payments should be set. Regarding charges for sport premises, new contract terms with local communities (which are mainly their owners) should be made. Cost reductions in the competition system should be designed together with sport federation and other sport clubs, with possible measures as fewer games/competitions performed, rules adaptations in minor leagues to avoid some costs (e.g. few referees, shortening of competition time) and reduction of work and cost of competition bureaucracy. National sport federations could reduce the costs of national teams by carrying out all of the sport training programmes in suitable sport facilities in Slovenia.

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