

The Unsustainable Strategy of Voluntary Sports Clubs or an Opportunity for Rational Management of Sport Management?

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Abstract

The strategy of voluntary sports clubs depends on structural measures that favour essential revenues, as well as the commitment of their consumers to pay for the service provided. When analyzing the social mission of local sports clubs (non-profit organizations that develop a service for public interest), it is crucial to understand the financial balance and the factors that influence decision-making when managing expenses and revenues. This study aims to analyze the strategic management and service prices of sports clubs that offer sports services to the local community. It is based on a mixed analysis methodology that integrates quantitative and qualitative variables relating to sports practice services' pricing, expenses and revenues and uses interviews as the main data collection tool. It involves the voluntary and anonymous participation of 12 directors belonging to the Board of 12 sports clubs, through a semi-structured interview of three themes: the club's mission and objectives; pricing of services and the factors that influence its definition; expenses versus income. Data processing was based on analysis of the answers to each question, with the researchers' agreed coding process. The results point to 1) an absence of sufficient structural measures that can ensure the financial sustainability of sports clubs; 2) a significant dependence of sports clubs on public subsidies; and 3) unclear governance in management of objectives and results of sport clubs. The results also point to an opportunity for improved professionalization and communication for sports clients, which will lead to a more sustainable model for these clubs.

Keywords

Commitment, Rationality, Sports Club, Sustainable Strategy, Volunteer

1. Introduction

Voluntary sports clubs are non-profit organizations that are characterized by people's right to join freely. The social and educational mission of sports clubs is recognized in the context of their organization and civil society. They play a relevant role in the training of young people in multiple ways, not only at a competitive sport level, but also on a personal level such as promoting good, social well-being (Carvalho, 2019; Casey, Payne, & Eime, 2012). Thus, due to the mission and results they demonstrate in terms of social and local development, these organizations are recognized and supported by the State through local and central public administration (Soares, Haaz, & Correia, 2019). Despite financial limitations and the continuing, but also little recognized, work of many volunteer directors who dedicate a lot of effort and free time to sports development, the absence of professional and judicious practice is characteristic of the management model of local sports clubs (Hoye et al., 2019; Miragaia, Ferreira, & Ratten, 2017).

Trying to analyze how sports clubs optimize services and understand which factors are associated with price definition, including measures linked to revenue and expenses, are crucial issues in the management of these organizations. In this sense, this article aims to: 1) understand the mission and main objectives of the clubs; 2) identify the sales prices of sports services, per participant, that athletes/practitioners or their parents have pay for the practice of physical or sporting activity; 3) understand the factors that influence the definition of the price of a sports service; 4) analyze the financial balance between expenses and revenue, as well as understand the strategic sustainability of clubs.

This study contributes to understanding the strategic capacity of non-profit organizations through price management measures for sports services so that they are more rational and contribute to the sustainability of voluntary sports clubs. Furthermore, this study highlights the determining role of strategic management and marketing of services in sports clubs led by volunteer directors who need a more structural and professional management practice. However, the findings must be, partially, understood in an environment in which sport means a social good and public service. This is difficult to transfer to other more liberal and economic contexts.

2. Theoretical Framework

The management of non-profit sports organizations and small and medium-sized sports clubs, requires procedure in financial balance which implies careful and sustainable measures from a medium and long-term perspective. Strategic thinking and planning are essential for long-term sustainability, particularly when nonprofit sports organizations do not have enough funding resources from the public provision and stakeholders (Misener & Doherty, 2009). Capacity building in voluntary sport clubs is necessary to change and develop internal human resources and improve quality service (Faulk & Stewart, 2017; Wegner et al., 2022). Non-profit sports organizations must internally assess their needs and favoura-

ble conditions in the external environment. To be more strategic, they need to introduce sustainable measures that are coherent in resolving their problems (Millar & Doherty, 2016; Elmoose-Østerlund et al., 2021). Effective capacity building relies on multiple dimensions of readiness, and on the existing capacity to build and sustain the model (e.g., leveraging existing capacity to support capacity-building efforts for community sport organizations) (Millar & Doherty, 2018; Doherty & Cuskelly, 2020). Capacity and organizational building of voluntary sports clubs is dependent upon the commitment and loyalty of sports practitioners and customers and is impacted by the quality of service that is provided. The higher the level of quality received by customers and the greater the satisfaction, the more likely they will be committed customers thus making the sports club more sustainable. Therefore, sports directors and managers who have a responsibility to plan, execute and control the financial activity of their sports organization must do so from the perspective of fulfilling the club's mission via its values and sports culture, satisfying customers, achieving objectives and creating financial balance. This requires professional and quality human resources service and demands a strategic vision from voluntary sport directors (board) and professional sport managers (Cuskelly, Hoye, & Auld, 2006; Balduck, Van Rossem, & Buelens, 2010; Ferkins, McDonald, & Shilbury, 2010).

On the other hand, the importance given to sport as social good and relevant to the well-being and personal fulfilment of communities, depends largely on their sporting culture and social commitment (Carlini et al., 2021; Coalter, 2007). Currently, despite the fact that access to sport and physical exercise has been widespread in many market segments and that there are a lot of commercial options, there is still a very high sedentary lifestyle in Europe (45%) and, especially, in Portugal (73%) (Eurobarometer, 2022).

3. Methodology

This study uses mixed analysis methodology because it integrates data from quantitative and qualitative variables, namely: pricing, costs and revenues from sports services in non-profit organizations, as well as dimensions linked to the strategic management of organizations, with by its educational, sporting and social role. In this sense, the study uses three means of data collection through a combined process of triangulation to confirm the data. For variables of a quantitative nature, websites and information leaflets on prices, groups and sports provided by the clubs were used. The semi-directive interview served to corroborate the quantitative data. Above all, it allowed for the analyzation of the criteria and factors that influence the prices of sports services, as well as the understanding of the strategic capacity of these organizations.

3.1. Participants

The selection criteria for participating clubs were local/regional competition (amateur and youth practice) excluding the professional, senior and veteran sectors.

The data source for the selection of sports clubs was the federated demography organized by the public administration (DRD, 2020). Two participating groups were organized: the sports clubs in the capital of the island of Madeira (Funchal = F) where half of the population is located and the clubs outside Funchal/rural (R), thus ensuring the geographical representation of Madeira Island. Young practitioners and their parents, who reside in the main cities or capital, tend to tolerate a higher price in accordance with the costs of the activities, while clients from rural areas tend to be more sensitive (Henriquez, et al., 2019). Sports managers who were interviewed had to have at least three years of experience to be selected.

Twelve directors who manage sports clubs agreed to participate in the study, 10 of which were presidents and 2 sports directors. This participation results in 4 sport clubs that belong exclusively to the competitive federated sector (1, 8, 9 and 12), 5 clubs that participate in the federated and recreational sectors (sport for all) (4, 5, 6, 7 and 10), 2 clubs that participate in the federated, school and recreational sectors and, finally, only 1 that participates in the recreational sector (Table 1).

Participation of board members was voluntary, ensuring the following conditions: the anonymity of the organization and the interviewee, the use of data for scientific purposes and the possibility of withdrawing from the study whenever the participant wishes. There were no conflicts of interest between the managers/directors participating in the study and the researchers. A declaration of consent authorized by the participating director was written, the data collection procedures respected the principles and ethical conduct of scientific research issued by the higher education institution.

Table 1. Board members and sport sectors.

Sport Clubs ^a	Board President	Director	Federate	Competition	Recreational	School
1R	√			√		
2R	√			√	√	√
3R	√				√	
4F e R	√			√	√	
5R		√		√	√	
6R	√			√	√	
7R	√			√	√	
8F	√			√		
9F		√		√		
10R	√			√	√	
11F	√			√	√	√
12F	√			√		

^aR = Rural; F = Funchal.

3.2. Interview

A semi-structured interview was carried out, conducted by the main researcher and assisted by two junior researchers. The responses were recorded in audio mode and then transcribed into a word document. After an initial correction, answers were returned to the interviewee so that he could check whether the collected information corresponded to that transmitted. The interview guide was structured with six topics and was based on the literature of financial balance (break-even point) of non-profit sports organizations (Finkler et al., 2022). The reasons that justify the definition of the questions are identified in the analysis of the financial elements: expenses and revenues and in the understanding of the social and sporting role of these organizations. Sports clubs led by volunteers are organizations that develop a sports service of relevant social interest and are therefore supported by the State/public treasury (Soares et al., 2016).

The interview guide contains six topics and a brief introduction. The interview was carried out via a video meeting with the colibri/zoom platform between April and June 2020, when sporting activities were interrupted for safety reasons resulting from the pandemic phase. The interviews were all conducted by the most experienced investigator. The first two subjects included an introduction to the sport club and the role of the manager on the Board. The club's mission and objectives were questioned so that we could have information about the club's social and sporting role. These are shown in **Table 2**.

3.3. Data Processing

In the first phase, a literal transcription of the words were made with the appropriate punctuation and pause notes. This process was carried out by a pair of researchers who, after corroborating the data, produced a provisional version of the interview. The main researcher conducted a final review of the text before the document was sent to the interviewee to corroborate the response data, but also to clarify some points that were not clear enough or not answered. In the transcription and final review process, all names of places, dates, organizations and people were removed or replaced with codes to safeguard the anonymity of the interviewee, as the sports leader of his organization.

Taking into account the nature of the data, it was decided to present the results through tables and excerpts from the responses. The interview data was processed by content analysis of the answers to each of the questions, in a coding process based on the agreement of the researchers. The subcategories linked to the factors that influence price definition were determined during the reduction and processing of data based on the answer.

For variables of a nominal and quantitative nature (for example: price per sport), descriptive statistics indicators were used. To obtain the average price charged by each club, the price for each of the subcategories (modality, level and

Table 2. Interview topics and questions for Board members.

Subject/theme	Question	Sub question
Role of the Member	What role do you play in the Board of Directors?	
Summary information about sport club	What is the club's mission?	
	What are the club's objectives?	
	Highlight key sports results	
Service sales price and relevant factors	Identify the price of the service applied by the sports club for training/competitions or classes	Modality/activity 1... price... If there is more than one, identify the reasons that lead to this differentiation
	What are the main decision-making criteria/factors for defining the prices applied?	Can you explain... give an example
Sports service costs and revenue	Indicate the main expense of your club's sports services	Of this value, indicate, approximately, the percentage for each expense
	Identify the average monthly cost/expenses (in euros) per practitioner for training levels (from children to youth), approximately	Of this total, indicate approximately the percentage for each expense
	What are the club's main sources of revenue?	A) Expenses are clearly higher than revenues; B) Expenses are slightly higher than income; C) Expenses are equivalent or close to revenues; D) Revenues are slightly higher than expenses; E) Revenues are clearly higher than expenses. Justify the previous option
	In general, in the financial management of your club's sports services, you consider the relationship between expenses and revenues is:	
	Do you consider that it would be desirable to increase, maintain or decrease the price of sports services at your club?	Take into account the 2018/2019 and 2019/2020 seasons (before the pandemic). Justify your answer

sports sector) was added and the respective average for each club was subsequently calculated. The maximum and minimum sales price of the sports service applied by the club was also added to have a representation of this range. Concerning the variable location of the club (urban city = Funchal versus rural or peripheral city = other locations on the island), only the average sales prices of the sports service practised by each club (obtained in the previous table) were added and calculated once again to obtain the respective average.

4. Results

4.1. Mission and Objectives of Sport Clubs

Sports clubs' main mission is to encourage the practice of sport and physical ac-

tivity among the local population. Club 2 aims to increase sports practice in different sectors (leisure and recreation, school sport and federated) within the educational community, in order to contribute to the implementation of the participants' projects. Clubs 1, 3, 5 and 7 have the mission of developing sports within their community but also on emphasising the municipality in which they are located. Club 1 presents in its mission a single sport, basketball: "*To promote the practice of basketball and physical activity*", like club 10. In the same line of analysis, club 8 presents the mission of developing the sport in different age groups, with an emphasis on younger practitioners. Club 9, on the other hand, intends to develop all the practice of different sports activities. Club 4 is the only one that intends to promote different sports, not only at a regional and national level, but also at an international level. **Table 3** presents the mission and objectives of each sports club.

Regarding objectives, the main purpose stated by sports directors is to promote sporting activity among the population and reach the largest number of people. In addition to this, another objective is associated with the social values of citizenship, education, friendship and respect. As the second most referenced objective, we noted the training and development of technical skills of young people who belong to a federated sporting practice.

Sports Club 9 has a specific characteristic in its objectives when compared to the others, which is the promotion of the tourist destination, Madeira. This promotion is carried out not only on the respective equipment, but also on social networks, and they organize a socio-sporting event using the Madeira tourist brand. Sports clubs 1, 4, 8 and 10 did not present any strategic objectives.

4.2. Values and Factors That Define the Prices of Sports Services

With the sales prices of sports services, by practitioner and sport modality and according to the location of the club (Funchal vs rural), **Table 4** presents differentiated values by modality, sectors and frequency of weekly training.

In sports club 1, we can see a constant value in the price, regardless of the number of training sessions, and some athletes participate for free (in the school context). In club 2, the four federated modalities have the same monthly price, not varying depending on the number of training sessions (whether 2, 3 or 4 training sessions). This sport club also includes recreation and leisure activities (with around 100 athletes), in terms of hiking and gymnastics for seniors.

Concerning sports club 3, it is the only one that represents the recreation and leisure sector, with different prices depending on the number of sessions and whether or not there is a transport service. In swimming activities for adults, another variable that influences the price is the time at which the session takes place, after work hours are more expensive. Another point to highlight is whether the client is a member of the club or not, which changes the monthly fee, both in senior swimming, capoeira and hip-hop (**Table 5**).

In sports club 4, in the Muay-Thai modality, age is the only variable that affects the price; it increases as the age of the practitioner increases. As for the

Table 3. Mission and objectives of sport clubs.

Sport Clubs	Mission	Objectives
1R	To promote the practice of basketball and physical activity among students/children in the municipality.	Nothing
2R	To increase the practice of federated sports, leisure and recreation for the entire school and community educational community, collaborating with the school and life projects of our athletes.	<ol style="list-style-type: none"> 1) Involve people in sports in the federated and leisure sectors; 2) Make people loyal to sports by making them active citizens; 3) Develop the physical, technical, tactical, psychological and social skills that belong to the different federated modalities; 4) Contribute to the athletes' educational projects and always be very concerned about their school studies.
3R	To promote sport and physical exercise for the entire local population and also contribute to local development through cultural and social activities.	<ol style="list-style-type: none"> 1) To promote sport and physical activity for everyone; 2) Organize activities that are useful to the community.
4F e R	The mission is to promote sporting, cultural and recreational activities, organizing and participating in internships and competitions at regional, national and international levels.	Nothing.
5R	To promote and disseminate the practice of sports within the community in which it operates.	To develop physical education and sport, particularly football.
6R	The club's mission is to promote cultural, sporting and recreational activities among members and other interested parties.	To Promote sports among young people with a view to their development.
7R	To promote and disseminate sporting, cultural and recreational practice.	To provide athletes with sporting and educational training, and contribute to quality civic training.
8F	Develop the practice of sports in different age groups of athletes.	Nothing.
9F	Improving the practice and organization of different sports.	<ol style="list-style-type: none"> 1) To develop activities of educational value through which excellence, respect and friendship, and which are inspiration for life; 2) To incentive the pleasure and habit of practicing sport regularly for athletes, contributing to their harmonious development and civic education; 3) Ensure health and safety in activities; 4) To ensure regular participation in regional, national and international competition, in handball, badminton, bridge, shooting and volleyball; 5) To promote and reinforce the notoriety of the tourism destination Madeira, using the "Discover Madeira" logo on social media and on team equipment; 6) Promote the destination of Madeira and its famous wine through the organization of the Madeira socio-sporting event—"X"
10R	To provide a service to the population through the sport we promote.	Nothing.

Continued

11F	We are a school sports club that takes advantage of the school's critical mass and from which we recruit our athletes to promote young people's sports training. The club also welcomes students and young people from other schools.	1) To ensure the practice and training of young people in sports; 2) To coordinate the athletes' school activities with their sporting activities; 3) To value the educational and social action of sport.
12F	To contribute to the sporting and social training of young people. Physical activity and sports contribute to the health of the community and help to overcome the social problems that characterize our youth. Our purpose is to help and minimize these problems.	The main objective is to contribute to the sporting and social training of young people, in addition to occupying the youth's free time.

Table 4. Value of the monthly price of sports practice per activity or sport modality.

Sport Clubs	Sport modality	Sport Sector ^a	Price	Treinees per week	Adicional data
1R	Baskeball	Fed	€12.00	2/3	70 athletes pay, 60 do not pay (students in the 1st cycle of elementary school)
2R	Karate				
	Table Tennis	Fed. or/and Sch	€10.00	2/3 or 3/4	Free for the Sch
	Volleyball				
	Gymnastics	Sch, Fed. and LR			Mainly for senior groups (elderly, LR/fitness)
	Walking/Hiking	LR	€0.00		The free services are due to the public subsidies it receives
3R			€40.00	2 During working hours	With transport (4 km away from pool)
	Swimming (children)		€22.50	1 During working hours	Without transport
			€30.00	2 During working hours	With transport (1 km away from pool)
			€17.50	1 During working hours	Without transport
	Swimming (adult group)		€30.00	2 After working hours	Without transport; 35.00€ non membership
		LR	€17.50	1 After working hours	Without transport; 20.00€ non membership
			€13.50	1	Sport club membership
	Capoeira		€15.00	1	Non sport club membership
			€18.00	2	Sport club membership
			€20.00	2	Non sport club membership
	Hip-Hop		€17.50	1	Sport club membership
			€20.00	1	Non sport club membership

Continued

			€19.00		Up to 7 years old
			€25.00		8 - 12 years old
4F e R	Muay Thai	Fed. and RL	€30.00	Unlimited access	More than 13 years old
			€44.00		Family Package = +20€ for each element
			€3.50	Per training unit	
	Swimming	Fed and LR	€20.00	2	All age groups
5R	Volleyball	Fed	€10.00	2	
	Football	Fed	€15.00	3	From under 6 to beginners; From 14 to 17 years old do not pay a monthly fee, only annual registration
	Athletics		€0.00	2/3	
	Skyrunning		€0.00		Adults: self-organization of training, athletes pay for participation in competitions
	Football		€15.00	2/3	
	Futsal		€15.00	2/3	
	Volleyball		€10.00	2/3	Without transport
6R		Fed. and LR	€15.00		Transport included
	Roller Hockey		€0.00	2/3	Parents support part of costs for participation in competition
	Orientation		€0.00	2/3	Parents support part of costs for participation in national competition
	Swimming		€20.00	1	Transport included
	Dancing		€10.00	1/2	
	Tennis Table		€10.00	2/3	
		Fed.	€25.00	2	Transport included
	Swimming		€21.00	2	Without transport
		LR	€35.00	3	Transport included
			€31.00	3	Without transport
7R	Judo		€15	1	
			€20	2	
	Mountain bike		€30	1	10.00€ per additional training
	Squash	Fed.	€40	2	Training is individualized
	Basketball		€15	2	
	Triathlon		€20	2	
	Tennis Table		€25	Unlimited access	

Continued

8F	Basketball	Fed.	€20.00	3/4		
			€30.00	3/4	Price for two brothers	
9F	Badminton	Fed.	Andebol	€15.00	3	Children and youth; juniors don't pay
				€10.00	2	Minis
				€15.00	3	Children and youth
			Volleyball	€10.00	2	Minis
10R	Football Futsal	Fed. and LR		€15.00	3	Children and youth
				€20.00	2/3	Children and youth; juniors and adult don't pay
			Trail-Running	€0.00		Adults: self-organization of training, athletes pay for participation in competitions
11F	Swimming	Fed. and LR and Sch	Football	€20.00	3/4	
				€27.50	1	+€10 annual registration with insurance. Federated and non-federated. Federated members have no limit on the number of training sessions and pay a maximum of €31.00/month
				€31.00	2	
				€34.00	3	
				€22.50	6/7	Federated youth/juniors and seniors
	Athletics		€0.00		Adults: self-organization of training, athletes bear part of the costs of participating in competitions	
12F	Handball	Fed.	€15.00	20% exempt from payment due to economic and family situation		

a Fed. (federated); LR (leisure and recreation); Sch (scholar).

Table 5. Factors that influence decision-making on the price of sports services.

Sport Clubs	Responses from sports directors
1R	Transport costs for coaches. The monthly price of €12.00 per month/athlete serves this purpose; Other expenses: registration fee, arbitration, medical examinations. "For these expenses, the sports club applies extra fees to parents, or we receive public support for this purpose."
2R	In gymnastics for seniors (elderly people), the City Council supports all expenses; In the walking activity, the price (5€) is used to cover insurance costs and, possibly, some food that can be "offered to walkers". In federated sports, because we are a school club, prices must be affordable (€10/month per athlete). "Since the club is in a rural municipality, the financial conditions and possibilities of the parents are a relevant variable. In addition, the parents' sporting culture, as their price sensitivity is high." Financial sustainability or balance between income and expenses.
3R	Transport costs for practitioners are one of the main expenses; The minimum number of practitioners to generate sufficient revenue; Activity with a social purpose makes the price more affordable; If the athlete has user member status, it makes the price cheaper and has other advantages; Renting the facility (swimming pool) requires an increase in the price of the activity (in the case of Swimming).

Continued

4F e R	Prices are lower for younger children; The price of the family package is more affordable; The higher price is associated with a higher cost for competitive athletes, due to athletes traveling and registering for national competitions; “The price we apply is also associated with the economic and social reality of the region/locality, as we cannot raise prices too much because otherwise people will not come”.
5R	In football, the registration costs for athletes; Coaches’ fees; Athletes’ insurance; The medical support service; Sports facilities, which in the case of swimming are higher because we rent the space. Transport, which in the case of volleyball is higher because we transport all athletes daily; Sports equipment.
6R	The specificity and autonomy of each sport modality, as the price varies depending on the costs of each sport. “In athletics it is free because it has always been that way and there is public support for participating in the national competition. If we introduce a price for sports, athletes will flee to another club.” In roller hockey the price is free because the cost of training material is individual and very expensive, so parents are responsible for purchasing the material and equipment. Use of transport; Number of workouts per week; If you have more than one family member training the price is lower.
7R	Coaches’ bonuses; The quality of the service and parental acceptance; The charges for using sports facilities differentiate the price by sport, but it is not significant because, in general, we use public facilities; “The number of training sessions and the number of athletes per group and modality, for example racket sport is more expensive because the training is predominantly individualized.” Transport is not an important factor because parents and athletes assume this responsibility. We would not have the capacity to respond to all requests.
8F	Expenses for purchasing equipment with the club’s brand; Sports equipment; Bonuses for children and young people’s coaches; The price drops if there are two or more siblings signed up.
9F	Number of weekly training sessions; Coaches’ fees/salaries.
10R	Cover the costs of the sport; In swimming, there is autonomy, expenses must be covered by revenue from the activity itself; “Sensitivity of parents and neighboring clubs (if the club increases the price, the athletes’ parents “flee” to other clubs)”; Charges for coaches’ work.
11F	Have federated status (cheaper); Specific charges for practicing the sport: registration, number of training sessions, insurance and food (snacks provided); Financial incentive given to the coach; Costs for transporting vans; In athletics, as they are adults, everyone pays for their registration and participation insurance. In this activity there are no regular training sessions organized by the club, it is self-organization.
12F	There must be a balance between the public subsidies that the club receives and the contribution that it is necessary to obtain from the parents of the practitioners; Physiotherapy expenses, insurance, registrations; Athletes who have economic difficulties do not pay membership fees.

number of training sessions, this is a variable that does not changes the monthly price. It should be noted that there is a family rate, in which a sibling benefits from a discount on the total price. At club 5, the monthly price is higher for swimming and lower for volleyball. The number of sessions and age group do not impact the monthly price. As for football, there is one more training session per week, and the monthly fee is only paid up to a beginner level (from 14 and up to 18, athletes do not pay to play football). At sports club 6, the price varies depending on the number of weekly training sessions for each sport and whether or not transport is necessary.

In sports club 7, there is a greater offering of sports, but some variables may

change the price. Thus, in swimming, there is a difference in prices, depending on the number of training sessions and the use of transport to the pool. In judo, like swimming, the number of sessions influences the monthly fee. With mountain biking, there is only one training session, with the option of carrying out additional training. This activity has an extra price per session. As for squash, basketball and triathlon activities, they all have different monthly prices, but with the same number of sessions. Table tennis is the only sport that operates free of charge, with the number of sessions depending on the athlete and coach. It should be noted that, in this club, the “age group” factor does not influence the monthly price of sports. Sport club 8 offers only one sport and offers a discount on the price (25%) if you have 2 practising brothers, and the number of sessions does not change the price, nor does the age group of the athlete. In sports club 9, there was a difference in the monthly price depending on the number of training sessions and the age group, in badminton and volleyball. With handball, the number of training sessions does not vary between age groups, with the exemption of payment also being made at the junior level (similar to club 5 in football). Sports club 10 has the same criteria for football and futsal, having the same number of sessions, the same monthly price and junior and adult athletes are exempt from monthly payments. There is also the trail modality that offers no monthly prices for its practitioners. The club indicated that the annual expense for this modality is relatively cheap, not exceeding €1000.

In general, several factors influence the price of sports services. The number of weekly training sessions, costs associated with coaches’ fees and athletes’ transport, seem to be the most relevant factors to consider.

With the sports clubs that were analyzed, the amount paid to the coach is considered, primarily as an incentive, not as a professional wage that would normally be paid, as argued by the director of the F11 club: “The criteria we follow to define the price depends on the expenses we have to bear (...). The people who work with us do not earn anything significant, but we have to pay them some wage to be able to carry out their role as trainer.” The manager of club 2 has the same opinion, attributing the concept of allowances to the position instead of a salary: “I’m not going to call these coaches’ salaries because we don’t have coaches’ salaries, we have what we call allowances, which helps with fuel, a meal, etc. Therefore, allowances account for 24.3% of our total budget. There, are other costs incurred such as insurance, registrations and federal taxes that correspond to 23.4% of our budget.”

Parental receptiveness regarding the cost of sports service was found in five sport clubs to be a decisive factor when defining the price. This factor seems to be more important outside the city of Funchal, as “rural” clubs and the sporting culture of the athletes’ parents must be considered. The president of R2 confessed that: “We are based in rural areas, so we know that parents do not have the same financial capacity as parents in other locations. Furthermore, we also have the issue of sporting culture, athletes’ parents are not yet educated to see

sports as a service. Therefore, we still have to work on this cultural dimension with parents.”

The director of the 10R club responded with the same logic, pointing out the sensitivity of parents and neighbouring clubs, as two decisive factors in defining the price: “(...) if our club increases pricing, they ‘escape’ to other clubs .” The economic and financial situation of the athletes’ families (sports clubs 3R and 12F) also seem to be two important factors to consider when defining the price.

The president of the Board of Directors of the 6R club, noted that the price differentiation between two sports, one that is free to access and the other that is paid monthly by parents: “This differentiation is also because, in athletics, we receive a considerable public subsidy and, historically, the council’s clubs do not charge monthly fees for athletics. We recognize that it is a negative handicap for the club and whose resolution has been postponed. The contribution of young athletes is made in another way, we charge the athletes with the costs of medical examinations and the costs of purchasing training equipment, for example running shoe toes.” From another perspective, the quality of service that the club provides is considered a criterion, as explained by the President of the 7R club: “We advocate that the quality we intend to provide to our athletes has a cost, and we have to make sure that parents don’t mind contributing to paying that cost.”

4.3. Income and Expenses of Sports Clubs

In general, the main sources of revenue are, firstly, subsidies from the Regional Government (public administration), with considerable percentage values that vary between 45% and 95%, and secondly, payments of monthly amounts of each service (**Table 6**). In the case of monthly values for clients or practitioners only the sport club 3 presents a high value, 70%, followed by club 4, with 60%. But, in this case, it only refers to the elements that fit into the group of regional athletes, because the national group only contributes 25%. In third place, clubs 11 and 12 5, with around 50%. On the other hand, the lowest percentages resulting from the contributions of monthly fees for service payments are recorded in clubs 8 and 10, with just 5%. These sport clubs have very high regional public subsidy rates.

The City Council, despite not representing a source of revenue with very high percentage values, is present in 9 of the 12 clubs. In two sports clubs, 1 and 10, the City Council supports the costs of medical examinations, while for the others, financial support represents between 9.3% and 15% of total revenue. In the case of club 4, this percentage is even higher (around 35%) as they participate in national and international competitions. According to the interviewee: “The greater the size of national participation, the greater the public support.”

The referenced sponsorships that are not relevant are in-kind/services and are not noted in monetary values. However, two sports clubs stand out: club 7, which presents an indicator of 30%, and club 3, which indicated a total of €13,000 in

Table 6. Main revenues of sport clubs.

Sport Clubs	Main income	Monthly price	Regional Government Subsidies (RGS)	City Council	Local administration Council	Sponsorship	a) b)	Others
1R	Monthly prices of sport service and RGS	X	Y	Support for medical examinations	The van is available. Exempts the club from party fees	-	-	Z
2R	RGS	23.4%	61%	9.3%	-	Not allocated in cash but in equipment, materials, others.	3.7% a)	2.3% (Annual dues)
3R	Monthly prices of sport services (clients)	70% €156758.00/ €104592.00	€42215.00	15.82% €35433.00	0.02% €3500	€13000.00	5.3% a) €11891.00 (RGS)	-
4F e R	Subsidies from City Council and RGS	25% (national) 60% (regional)	25% (national) 5% (regional)	20% + 15% (national team)	5%	-	-	10% (Fundraising events)
5R	RGS and monthly prices of sport services	40%	45%	10%	-	5%	-	Revenue through van service
6R	RGS	8%	67%	9%	-	5%	5% (b)	Space rent: 4% and 3%. Donation
7R	RGS	15%	50%	Y	5%-Medical exams	30%	-	-
8F	RGS	5%	80%	10%	-	5%	-	-
9F	RGS	25%	70%	-	-	5%	-	-
10R	RGS	5%	95%	Medical exams	occasional support for air travel	-	-	-
11F	RGS	50%	50%	-	-	-	-	-
12F	RGS	49%	39%	12%	-	-	-	-

support, which was recognized by the interviewee as an “*important source of revenue*”. About the main expenses of sports clubs, the data shows that coaches’ fees or bonuses/allowances, followed by transport costs, are the most relevant. However, the role and contribution of the coach seem to have little recognition as a professional activity (Table 7).

Table 7. Main expense of the sports club and monthly cost per athlete.

Sport Clubs	Main expense	Monthly cost (average value in €, for 2 to 3 sessions per week)
1R	Registration and participation fees for competitions (except children up to 12 years old). When there is national participation, travel is the main expense.	<i>“The variation is high, because up to the age of 12, there are no registration costs. But just for the sports competition and registration, the monthly cost can reach €22/month.”</i>
2R	Cost allowances for the sport coach (24%) and registration fee and insurance (23%)	€12.80 = federated sport; €6.25 = gymnastics for senior; €7.2 = hiking/walking
3R	5 full-time professionals + part-time technicians. Transport also represents a very high value.	The cost depends from modality to modality, it should be between €15 and €25. Using transport has an additional cost of between €2.5 and €17.5, depending on membership status and distance.
4F e R	Travel to national competitions (part of these are not subsidized by the public administration). For the regional group, the sport coach’s expense represents 50% of the total.	National competition athlete = average monthly cost of €230, including transport and accommodation from the island to the Mainland. Regional competition athlete = between €20 and €35.00, depending on the level and number of sessions.
5R	Sport coaches and human resources—50%	Not answered
6R	The main expenses are the salaries of 2 employees and 20 sport coaches	<i>“I can’t reach this value. It’s difficult to make this equation. There are athletes who will compete outside the island of Madeira, these have a variable cost, it is incomparable with an athlete who does not leave Madeira to compete.”</i>
7R	Sport coaches (45%)	Not answered
8F	Maintenance of the sports facility—serves all training and national competition teams (50%). Coaches (30%).	Around €50.00
9F	Sport coaches.	Children/beginners: €17 (average value) Youth €20 (average value)
10R	Electricity and sports facilities (30%), sport coaches (30%) and registrations (30%).	Not answered
11F	Sport coaches	<i>“It should be around €15 to €16/month”</i>
12F	Technical Team (40%) (Sport coaches)	€40.00 monthly

When the directors were asked about the total cost of an athlete per month, the amounts differed and it was difficult to determine this cost. For example, the leader of the 11F sports club stated: *“We never did the exact calculations to identify the costs per participant, but we have to account for the costs of insurance, registration, the coach, snacks, the use of the van, ... we would have to see, but perhaps it should be around €15 to €16”*.

Regarding the expense of the sports coach, the same interviewee commented: *“For people who work with us, we must compensate them with an incentive. This incentive, although nothing extraordinary, is a very sizable expense. For*

each sports coach, this value varies from €125 (under 7) to €200 (juniors) and depends on the age group, the number of training sessions and the number of athletes.”

Athletes' participation fees and registrations for the sports competitions are expenses that occur in most clubs, except club 3, as it is a leisure and recreation sector (physical exercise and sport for all). In this expense subcategory, we identified the lowest value as club 4 (national athlete) and club 9, with 10%, and as the highest value, club 2, with 38%. Regarding the relationship between expenses and revenue, we observed that the majority of the sports clubs interviewed (seven) have revenues equivalent to or close to expenses and only two of the clubs have revenues slightly higher than expenses.

Regarding sports clubs that earn revenues that are slightly higher than expenses, we believe the main reason for this situation is that “... extra support has appeared...” and “... we have to earn a small profit, because there may be some unforeseen circumstances which would require cash...”. In this way, we can consider that these clubs are better prepared for adversity because they have “a working fund that allows them, for example, to be more comfortable in a situation like the one we are currently experiencing”. Even so, it is clear in both cases that the clubs recognize that they must not spend more than they have available and use the “extra” funds to invest in the club itself.

To concerning clubs that have revenues equivalent to or near their expenses, the main justification is that they are “non-profit institutions” and therefore cannot reach the end of the season “with profits” or expenses (Table 8).

However, there are two perspectives on this situation: clubs that try to achieve a balanced budget of income and expenses and those that spend resources on materials, and equipment, and execute work that needs to be done, are among other investments so that expenses meet revenue. Another point of view shared by the interviewees is that revenue from monthly fees leads to a balance between expenses and revenue, but there is no explicit strategic intention to increase revenue to improve or invest in the service, such as, for example, creating a management model for sports coaches.

5. Discussion

Voluntary sports clubs' mission is to promote sport and physical activity for the population in which they operate. The analysis of the mission of sports clubs allows us to see the importance they provide such as training and educational experiences that sport teaches, specifically for young people.

Although the sports clubs under study are associated with different sports sectors, namely federated, school and leisure/recreation, or a combination of two, the idea that remains is that there are no obvious differences in the definition and presentation of the mission. The missions of sports clubs are often vague, not measurable, broadly formulated, and organizational ambition bridges the vague missions and the organizational capacity dimensions by specific interpretations of the missions (Balduck et al., 2015).

Table 8. Financial balance between expenses and income.

Sport Clubs	The relationship between expenses and income	Justification
1R	Revenues are slightly higher than expenses	“We only spend what we have”; “We have taken advantage of additional support (...). Revenues are used for the management needs of the sports club.”
2R	Expenses are equivalent or close to income	“We are not a for-profit institution”;
3R		“We cannot reach the end of the sports season with a profit or with debt.”
4F e R	Revenues are slightly higher than expenses	“The norm is slightly positive balance”; “We are a non-profit club.”
5R		“We don’t spend more than we have, We have to make a little profit, in case there is any eventuality.”
6R		“The monthly fees are in accordance with the cost of practicing the sports.”
7R		“We carry out balanced management so that we have some management funds, Management is done so that we do not spend more than what we receive.”
8F		“We look for a margin that does not represent more costs than revenues, It is necessary to invest to grow, but we must have a positive margin so that revenues are above costs.”
9F	Expenses are equivalent or close to income	“We are a non-profit institution.”
10R		“The club makes sure that expenses never exceed revenue.” “We are a non-profit institution.”
11F		“The club makes sure that expenses never exceed revenue. If we reach a value slightly above positive, we can buy equipment, materials, carry out works, etc.”
12F		“The board of Sports Club and the School Direction understand that the club does not have to make money from the club’s sporting issues. However, there may be a special reason why there may be an extra need.”
		“We strike a balance between what we spend and what we obtain as income. One year, we may miss 2 or 3 thousand euros, but the following year, we end up compensating with more income and having a balance very close to zero.”

The sports sector does not appear to be a sufficiently differentiating factor in terms of a social and sporting mission.

Regarding the clubs’ objectives, they are defined in a generic and empty way, still presenting confusion with the mission. The fact that the clubs’ objectives are imprecise or not clear may mean that the practice is unorganized and lacks strategic management.

Sports clubs that are led by volunteer directors and that have less professional middle management, tend to present greater difficulties in managing more logical measures and achieving more effective results (Misener & Doherty, 2009; Robinson & Palmer, 2011).

In general, we found that there is considerable variation in the average price of sports services set by clubs, but the values determined are relatively low, given the costs of running sports activities. There is also a weak or lack of professionalization of sports training services. If we consider the price values, for 2 to 3 training sessions per week, without considering the costs and prices with trans-

port and the school sector (free), in the city of Funchal, we will find an average price value of €17.88 per month, with the maximum value of €34.00 and the minimum of €10.00, while outside of Funchal we identified an average value of €15.31, but with maximum and minimum values of €40.00 and €0.00, respectively.

The results found indicate the absence of a thoughtful structure and strategy that in turn creates the clubs' financial balance, despite this being widely assumed by the directors interviewed. The free and low price of sports services and, in certain sports, are justified by the high expense of training and, also, by the deep-rooted idea that young people should have the right to sports at no cost. On the other hand, there seems to be a fear of increasing the prices of sports services because the athletes' parents may not agree or accept it and, consequently, look for cheaper alternatives. This fact could be explained by parents' receptiveness to the price of a monthly fee for services, which was higher in rural areas, but this possibility would need to be corroborated by them. In addition, the main source of income for local sports clubs come from public subsidies via the Regional Government and the City Council, some of them are receiving income that amounts to more than 50% of the budget. This "slice" of revenue represents the foundation of the clubs, making it difficult for them to survive without public support. The exception to the rule was club 3, as management was closer to being self-sustainable without needing much more support from public revenue. Linking this to the fact that this club in rural areas, where it is the supposed concern for parents and users is greater (Henriquez et al., 2019), it leaves an opportunity and the possibility of a more independent strategy. Therefore, on the part of sports clubs, it is necessary that they know how to present, communicate and argue their strategy to customers, seek to explain the objectives of the activities, the benefits that customers or practitioners can obtain and the costs associated with the operation of sports activities. More transparent and sincere governance in the provision of sports club services can achieve greater trust in main sports clients (Hums & MacLean, 2015). Thus, the strategic capacity of sports clubs should include professional human resources. This in turn will increase revenues and the strategic vision of sport directors (Rossi et al., 2023; Wicker et al., 2015).

Therefore, the data seems to recommend a communicational marketing strategy to know how to sell the service and satisfy the customer (Hoye et al., 2015). The results could also be interpreted according to a very tenuous social sporting culture, which does not accept the practice of sports or physical exercise as a necessary priority nor does it value regular activity in the community's daily life. Currently, the vast majority of Portuguese people remain sedentary and practice of sports or physical activity is not part of their weekly habits (Eurobarometer, 2022).

Let's analyze the value of service prices according to several factors. Firstly, according to an analysis of each sport modality, we found that individual and team sports present, for the most part, monthly price values higher than those

charged by team sports, except athletics. This result can be explained by the cost being lower in sports that have a greater number of players, thus lowering the cost per practitioner. Another variable found that causes the price of services to vary is the number of weekly training sessions that practitioners undergo, but it is not an absolute proportional value. The price variation depending on the number of training sessions ranges that from €5 to €10 per month. It was found that the increase in the number of training sessions in more advanced age groups, such as juniors or youth, tends to offer a lower the price or even make them free, despite the costs per practitioner being higher. This data can be explained by various public support for federated and national sports competitions due to local and regional public sports policies. In the last category, regarding the sports sectors, we find that the average price of sports services varies slightly between leisure and recreation for the federated sector (around 14.6% more expensive for the first), while in the school sector, there are no fees.

In general, we can deduce that the main expenses related to sports services for each sport club are, firstly, the sports coaches and secondly, transportation. This is partially according with the study of Feiler, Wicker, & Breuer (2019), where costs related to sport coaches and instructors as well, as facility costs significantly determine the level of membership fees, whereas perceived competition does not. Likewise, sport club goals such as offering competitive sports or sports for socially vulnerable groups have an impact on the level of membership fees. In our study the costs of sports facilities, do not appear to be significant since sport clubs use public sports facilities for free when referring to the federated and school sectors. Thus, the expenses that clubs have with sport coaches represent a range of 30% - 50% of their total, though these fall more into the category of “cost allowances” or “incentives for coaches” and are presented as irrelevant values. In general, there is a depreciation of the role of sports coach as a professional, except in sport club 3, where the expense of a coach is around €400 - €500/month, while in the other sport clubs, it is between €60 and €250, for a workload corresponding to one third of working hours. For example, in the case of club 2, there is a clear notion that the amount they pay, between €60 and €160, is an insignificant amount for sport coaches. Another aspect to highlight was identified with sport club 10, despite having several sports, only football coaches receive a “bonus”, worth €150 - €200, as according to the interviewee, the other sports are autonomous. It is also worth noting the position of the person responsible for the R1 sport club, attributes this to an altruistic and voluntary strategy for its sport coaches, who also happen to be directors: “*The amount of money the sport coach receives, which is not much,... The club is our ‘baby’ and we give a lot of our time to the club and the monetary compensation we receive is not significant. We do this work out of pleasure, and we are satisfied, one of the values of the contribution is to pay for the sport coaches’ travel, and this amount/revenue of 12 euros is practically intended for this, ...*”.

To create financial balance, several sports clubs point to the need to have revenues that are sufficient to cover expenses and this is how pricing is defined for

parents who pay for services, although there is confusion with the concept of profit. This data was identified by the director of the 10R club: “I try to be fair, basically the criterion for setting the price, is to cover costs. The role of the sports club is not to make a profit. The objective of the sports club is to have enough funds to cover costs and give everyone the opportunity to practice sports” and by the director of the 12F club: “The logic is always associated with a certain balance between the support that the club receives and the contribution that still needs to be paid by the practitioners parents to cover the respective costs. The aim is not to obtain any type of profit or profitability in the financial year, as we do not intend to make excess income, but need to charge enough to cover the costs of the sports service.”

One of the variables identified in the analysis of the price table is the existence of a strategic measure that encourages an increase in the number of practitioners in the sport, through “family packages” as well as discounts for travelling longer distances to a training location or whether or not they have a club membership. We consider that these methods could be a viable alternative in increasing or retaining athletes, thus benefiting the sport club.

The main source of income for sports clubs is regional public subsidies. This support can be justified due to the social and training mission of sports clubs, particularly within the local community. On the other hand, the implementation of public support takes long periods and imposes serious constraints on the financial management of sports clubs. That said, if we take into account the relatively low amounts of contributions made by the parents of young practitioners to cover the costs, it is predictable that the financial management of these organizations will be difficult. Despite the attention of sports directors to face the burdens of financial balance, it is still questionable how these sports organizations can be financially sustainable.

6. Conclusion

The definition of the mission of voluntary sports clubs is very tenuous. Furthermore, the data obtained allows us to conclude that there is clear confusion between the mission and the objectives. The objectives of sports clubs are defined in a very feeble and unclear way. There appears to be an absence of good governance regarding organizational responsibility with clearly defining objectives and professional structure.

This conclusion is further reinforced by the absence of a structure and a sustainable strategy for sports clubs’ revenues, given that prices are very low and do not cover a significant part of the costs of sports services. For example, free access to sports services or low pricing as well as the propensity of volunteer directors to not use professional and specialized workers for training and sports management, are two characteristics of these organizations. Furthermore, it was found that the financial dependence of sports clubs on public subsidies is high.

In the opinion of volunteer sports directors, there is resistance from athletes’ parents to assume a significant part of the costs, which is why directors refuse to

increase the pricing to approach or exceed a break-even point. Furthermore, there were not enough measures to overcome expenses and enhance the important role of sports coaches. A professional sports coach, being one of the main expenses and criteria for setting prices, receives little recognition and is even precarious, in the organizational structure of clubs led by volunteers.

Through the analysis and interpretation of the results, we concluded that there are clear differences between the federated sports and leisure/physical exercise sectors, and also between rural and urban areas, with prices being cheaper in rural areas. Overall, the results recommend a more professional and rational management model based on self-sufficient measures that value the technical and professional work of sports coaches and strategic management decisions.

This study presents some limitations that we need to take into consideration. Firstly, the study was carried out on an island in an autonomous region of Portugal that is classified as an ultra-peripheral region and that for decades was a socially and sportingly underdeveloped region. In this region, the influence of public subsidy to support the services of voluntary sports clubs is very high and the use of sport as a business is tenuous. Therefore, the understanding of the results of this study must be understood in an environment in which sport means a social good and public service, difficult to transfer to other more liberal and economic contexts.

Secondly, although we used a mixed methodology that includes source analysis with quantitative data that was complemented and corroborated with data from the interview with sports directors, the results of the study must be understood in the context of the 12 clubs studied. Likewise, part of the data interpreted from the interview (which was carried out only with the management member) always has some limitations because it represents the vision of a director and, not necessarily, the entire strategy of the organization. It would be pertinent for sports clubs to have public documents that present the objectives, measures and results of their strategic plans in a transparent manner and subject to society's assessment.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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