

ANALYSIS OF CSR OF PKO BP EKSTRAKLASA CLUBS FOR THE 2022/23 SEASON


INSTITUTE
for Sport Governance


SPORT
impakt

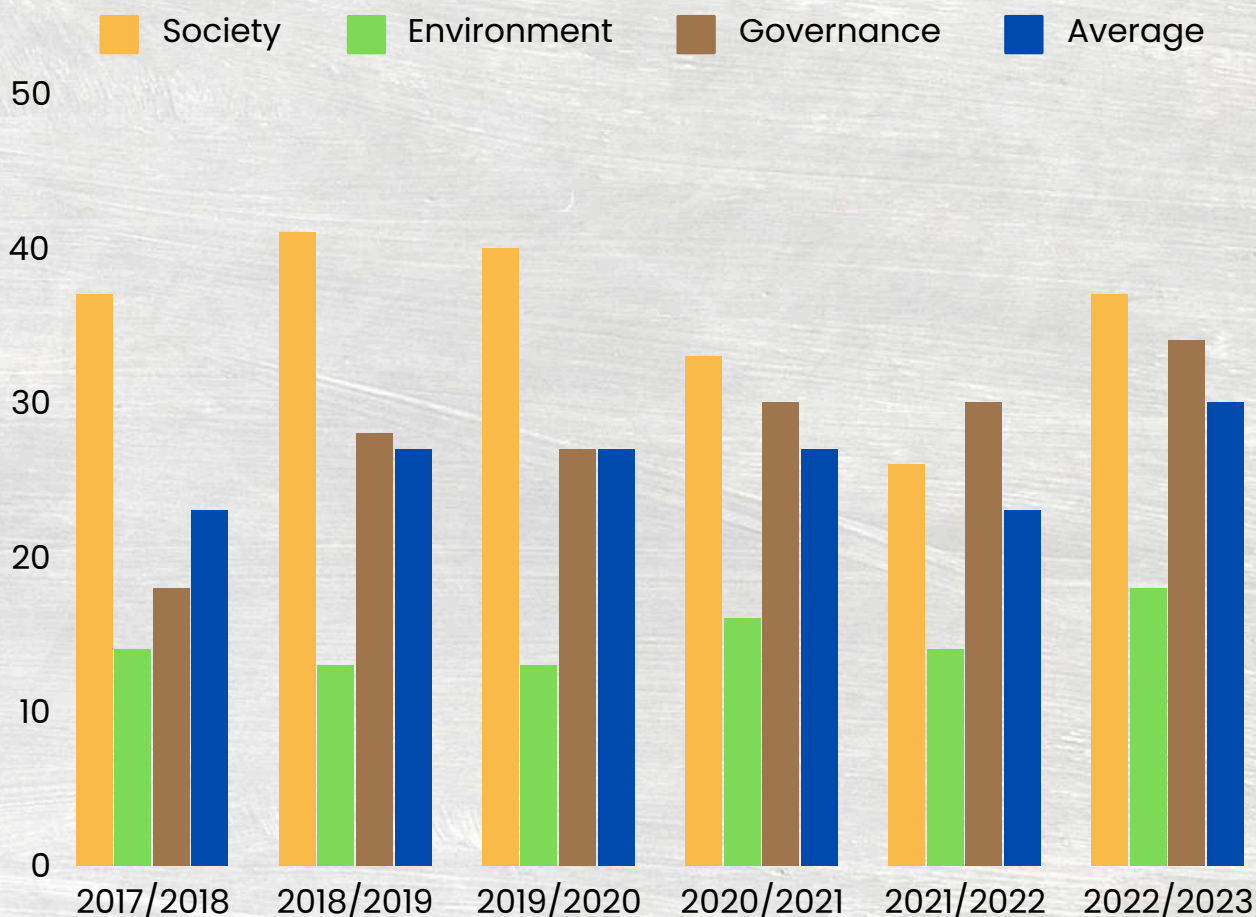
WZ Wydział Zarządzania
Uniwersytet Warszawski

REPORT

Season	Society	Environment	Governance	Average
2022/23	37%	18%	34%	30%

Average social responsibility ratings of PKO BP Ekstraklasa clubs for 2022/23 season

In the social responsibility (CSR) analysis for the 2022/2023 season, PKO BP Ekstraklasa clubs received an average score of 30%. The scores in each area were: 37% for society, 18% for environment and 34% for governance.



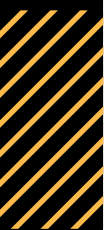
RESULTS

Compared to the two previous seasons, a significant improvement in performance of the PKO BP Ekstraklasa clubs is visible. In the three areas surveyed, the following can be observed: a return to the pre-pandemic scale of activities in the area of society, slow but discernible progress in the area of environment and stable progress in the area of governance, which last season was rated the highest ever.

In the area of society, clubs are most commonly involved in grassroots sport activities (e.g. programmes aimed at children and young people), using the club's power of influence in their area (e.g. to promote socially desirable behaviour and attitudes) and cooperation in local development (e.g. by supporting local government activities). Progress in relation to previous years is evident through greater involvement in the implementation of initiatives and programmes that are part of grassroots sport, undertaking activities to counteract unacceptable behaviour and promoting socially desirable attitudes or participation in volunteering. There are still occasional activities in the field of promoting a healthy environment for sports events or providing information on health and safety instruments for children and young people in training.

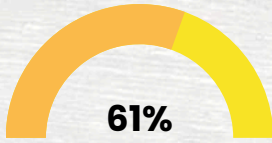
In the area of environment, clubs most often take measures to support the use and promotion of alternative transportation methods to get to sporting events. Some progress is perceptible in the role of reducing the environmental impact of the organisation's activities, for example through effective management of natural resources (e.g. use of greywater, alternative energy sources). However, it should be stressed that most clubs are still minimally involved in environmental impact issues and the progress at the average performance level is built primarily through the work of the leader clubs.

In the area of governance, clubs stand out positively in terms of transparency of their academies and the organisations themselves, and relatively often they have a transparent ownership structure, providing basic information about, among other things, the management and supervisory board. Diversifying the composition of the management and supervisory boards (by gender) and having or referring to transparent rules of conduct for the organisation's environment (e.g. a code of ethics) are still comparatively poor. Compared to previous years, the greatest progress can be seen in the transparency of organisations, e.g. the prevalence of publishing financial statements on the website or the presentation of information on contracts implemented with public funds. This is, among other things, a consequence of the legal requirement to publish financial statements on the website.



AREA OF SOCIETY

Popular manifestation



The organisation promotes grassroots sport

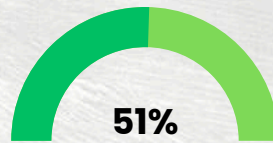
Unpopular manifestation



The organisation promotes healthy environment for sports events

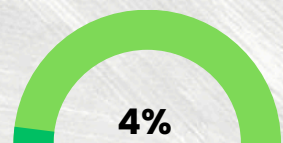
AREA OF ENVIRONMENT

Popular manifestation

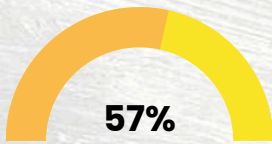


The organisation supports the use of and promotes alternative means of transport to sport events

Unpopular manifestation



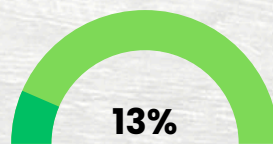
The organisation limits its environmental impact by reducing and segregating waste



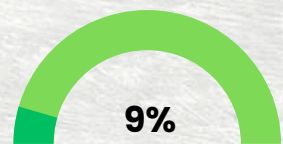
The organisation uses the power of the sport club impact in its environment



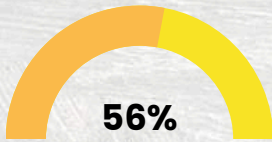
The organisation informs stakeholders about mechanisms of protection of children and youth health and safety



The organisation provides education on reducing environmental impact



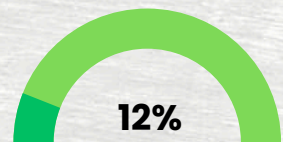
The organisation reduces its environmental impact through efficient management of natural resources



The organisation is committed to local development



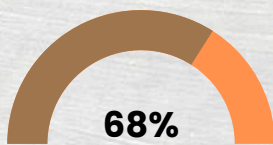
The organisation promotes fair play



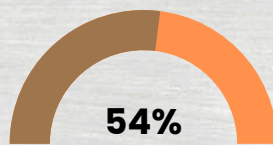
Reducing environmental impact plays a role in the organisation's operations

AREA OF GOVERNANCE

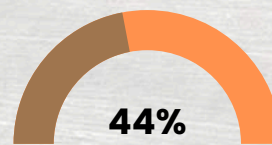
Popular manifestation



The organisation's academy is transparent

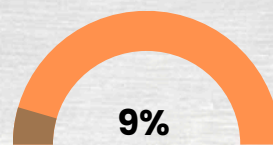


The organisation is transparent

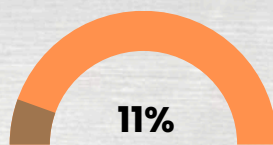


The organisation has a clear ownership, management and supervisory board structure

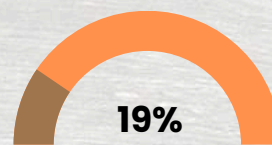
Unpopular manifestation



The organisation has a diverse board composition



The organisation has clear rules of conduct (e.g. a code of ethics)



The organisation has a clear vision of development

Among the PKO BP Ekstraklasa clubs, Widzew Łódź scored highest in the social responsibility analysis for the 2022/2023 season. The second place in terms of average score went to Warta Poznań and the third place to Legia Warszawa. When it comes to specific areas, the standouts were: Widzew Łódź, Legia Warszawa, Pogoń Szczecin and Cracovia Kraków in the area of society; Warta Poznań, Widzew Łódź and Legia Warszawa in the area of environment and Widzew Łódź, Miedź Legnica and Zagłębie Lubin in the area of governance.

Club	Society	Environment	Governance	Average
Widzew Łódź	69%	43%	71%	61%
Warta Poznań	31%	51%	43%	42%
Legia Warszawa	48%	36%	31%	38%
Pogoń Szczecin	47%	27%	26%	33%
Zagłębie Lubin	31%	23%	45%	33%
Raków Częstochowa	46%	17%	33%	32%
Miedź Legnica	42%	0%	51%	31%
Wisła Płock	39%	15%	39%	31%
Śląsk Wrocław	41%	17%	34%	31%
Cracovia Kraków	47%	17%	23%	29%
Piast Gliwice	32%	10%	39%	27%
Stal Mielec	36%	0%	43%	26%
Lech Poznań	37%	15%	25%	25%
Górnik Zabrze	31%	19%	25%	25%
Lechia Gdańsk	26%	10%	34%	23%
Radomiak Radom	22%	10%	22%	18%
Jagiellonia Białystok	26%	5%	19%	17%
Korona Kielce	22%	10%	15%	16%
Average results	37%	18%	34%	30%

Results of the social responsibility analysis of PKO BP Ekstraklasa clubs for the 2022/2023 season

LEADERS



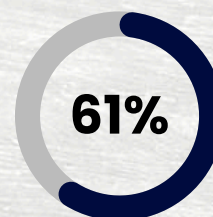
The high score of Widzew Łódź is the result of an internal process of organising thinking about its responsibility within the club. Among other things, the organisation publishes a CSR strategy covering a wide range of activities, procedures and regulations, as well as its sports strategy, with specific goals. The club focuses on the social area, cooperating with a range of partners and using their impact on the large number of people gathered around the organisation. This community also demands transparency from the club, which the organisation is increasingly committed to.

Warta Poznań is a Polish leader in strategic thinking about the environmental impact of a sport club. The club was the first sporting organisation in Poland to publish an environmental policy, an ESG strategy, and is already presenting its second holistic strategy document, with clear references to environmental responsibility.

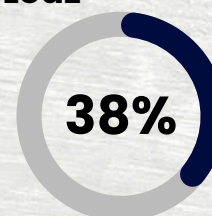
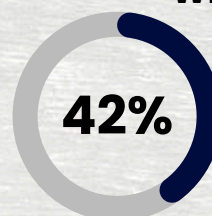
Legia Warszawa stands out through the activities of the Legia Foundation, whose initiatives can serve as a model of a mature view about the role of a sport club in its area. The Foundation runs many on-going projects, and the scale of its ad hoc activities, including the 'Ready to Help' project, is a good illustration of the potential of this organisation in Warsaw.

PKO BP Ekstraklasa clubs that deserve a positive mention due to their progress in comparison with the previous season (2021/22) are: Wisła Płock, Piast Gliwice, Warta Poznań and Pogoń Szczecin (the biggest absolute changes in average rating).

Average results



Widzew Łódź



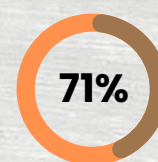
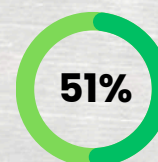
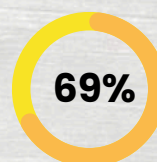
Warta Poznań

Legia Warszawa

Society

Environment

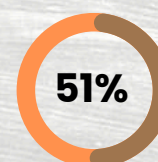
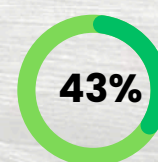
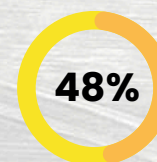
Governance



Widzew Łódź

Warta Poznań

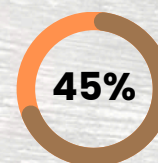
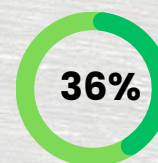
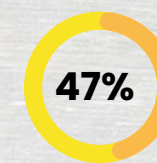
Widzew Łódź



Legia Warszawa

Widzew Łódź

Miedź Legnica



Pogoń Szczecin
Cracovia Kraków

Legia
Warszawa

Zagłębie Lubin

ANALYSIS OF THE RESULTS




In the 2022/23 season of the PKO BP Ekstraklasa, the average club scores show progress in their commitment to social responsibility. However, individual leaders are responsible for much of the improvement in performance – clubs that are expanding and becoming more strategic in their approach to social responsibility. An example here is Widzew Łódź, which in recent years has gradually strengthened its responsibility in the area of governance, as well as structured its activities in the area of society. A second clear example is Warta Poznań, which is a forerunner in the entire sports sector in Poland in many aspects of environmental thinking, including defining specific goals relating to carbon reduction.



Three PKO BP Ekstraklasa sport clubs are already (or perhaps, only now) presenting their development strategies publicly, and other organisations are working on such documents. This could be another contribution to a more strategic approach to social responsibility and is what some of their stakeholders expect from clubs. For example, For the 2023/2024 season onwards, the Polish Football Association licensing process includes the Football Social Responsibility Criteria, which touches upon, among other things, the implementation of a social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 and the relevant UEFA guidelines. Such a strategy must, among other things, address issues of equality and inclusion, anti-racism or environmental protection. Some of the topics mentioned, such as the last two, are still not addressed in many clubs.

Some of the examples of social responsibility, such as transparency, are improving at PKO BP Ekstraklasa clubs in a 'bottom-up' manner. An example of this is the involvement of management representatives in opening up to dialogue with the club community. Another trend that should be lauded is the increased participation of Polish clubs in international networks that also deal with the topic of organisational responsibility, meaning that certain clubs, such as Legia Warszawa and Warta Poznań, can serve as inspiration and examples of best practice not only in Poland.

However, there is no doubt that in some areas of social responsibility, clubs need more support and external pressure to be willing (and able) to adapt. Based on the results, it seems that environmental impact is still the most neglected dimension of club social responsibility. This may be changing due to external pressure from large sponsors, who are increasingly covered by non-financial reporting obligations, including in their supply chains. On the other hand, UEFA's lengthy and very demanding financial sustainability requirements may lead to the situation where less attention is being paid to social responsibility issues.



FACTORS

Factors potentially influencing the social responsibility of PKO BP Ekstraklasa clubs positively	Factors potentially affecting the social responsibility of PKO BP Ekstraklasa clubs negatively
<p>Licensing requirements of the Polish Football Association in line with UEFA's responsibility and increasingly extensive involvement in ESG issues</p>	<p>Very low pressure due to slow changes in attitudes regarding responsibility among supporters, including lack of interest and scepticism regarding environmental issues</p>
<p>CSRD requirements for large entities - potential club sponsors and requirements for clubs related to this</p>	<p>Low pressure from the Polish Football Association regarding the implementation of social responsibility criteria in the licensing process, e.g. lack of transparency requirement (publication of policies) threatening only the appearance of compliance with requirements</p>
<p>Greater involvement of Polish clubs in cooperation with organisations gathering clubs from foreign leagues and the resulting flows of knowledge and attitude</p>	
<p>Clubs opening up to supporters more interested in social responsibility and greater interest of supporters in the aspects of club organisation (transparency requirement)</p>	

External determinants of the social responsibility of PKO BP Ekstraklasa clubs



GOOD PRACTICES

1

Radomiak Futbol Plus

Club - GKS Katowice

Area - Society

Practice - Promotion of sport for people with disabilities

Manifestation - The organisation undertakes specific activities to promote sporting activity among groups underrepresented in mainstream sport (e.g. women, senior citizens, people with disabilities)

The organisation, through a foundation that works at the club, created Radomiak Futbol Plus section aimed at encouraging people with various disabilities to be active. The players are provided with both an open environment in which to develop their skills and the care of qualified coaching staff. Through these activities, the club communicates the importance of sport for people with disabilities and shows that football can be played by everyone.

2

Anti-discrimination workshops

Club - Widzew Łódź

Area - Society

Practice - Cooperation with the Marek Edelman Dialogue Centre in Łódź

Manifestation - The organisation takes part in activities opposing discriminatory behaviour and reports on them on its website

The Iron Man Sports Society in cooperation with the Marek Edelman Dialogue Centre and Widzew Łódź organised anti-discrimination workshops at the Widzew stadium. The workshops are aimed at primary and secondary school students and are dedicated to identifying and countering discrimination, as well as developing values such as tolerance, respect for rivals and forms of positive supporting. They are based on dialogue and are led by experienced trainers. Pupils also take part in a tour of the stadium and learn about the history of the club. The 'Lessons in the Stadium' programme defines the challenges of football (e.g. discriminatory behaviour or racism) and seeks to counter them.





National Depression Awareness Day

Club – Raków Częstochowa
Area – Society
Practice – Prevention of depression
Manifestation – The organisation undertakes health promotion activities other than promoting grassroots sport

The club draws attention to the important issue of depression. On National Depression Awareness Day, the organisation provides free consultations with a qualified psychologist. The organisation has also presented other helplines or information about the symptoms of depression in its communication channels. Through its activities, the organisation draws attention to the significant problem of the prevalence of depression and contributes to its prevention.



Environmental education

Club – Warta Poznań
Area – Environment
Practice – Environmental education
Manifestation – The organisation is educating staff and players on how to reduce environmental impact

The club, with the involvement of academy alumni and volunteers, has been carrying out activities to segregate and clean up waste in their area. The action not only had a practical outcome, but also provided a lesson on caring for the environment for the participants. During the clean-up, young people learnt how to segregate waste and learnt about the dangers of disposing of the waste incorrectly. In addition to segregating waste, the club is involved in other activities to foster environmentally friendly attitudes, such as planting trees in the local park, which is part of the club's current environmental policy.



Club Environmental Policy 2022-2025

Club – Warta Poznań
Area – Environment
Practice – A strategic approach to environmental impact
Manifestation – The club is working towards environmental protection and ecology

Warta Poznań is the club with by far the most defined ambitions in the area of environmental impact. The club published a document called Club Environmental Policy 2022-2025, for which it conducted an environmental audit (illustrating key environmental impact issues). The primary objective of the audit was to measure the carbon (CO₂) footprint of the organisation's baseline activities. Based on this, a strategy of actions leading to emission reductions, described under the heading 'Carbon Footprint Reduction Plan 2022-2025' was defined.



6

Collaboration with the Królewskie beer brand

Club - Legia Warszawa

Area - Environment

Practice - Reusable cups

Manifestation - The organisation implements a waste minimisation policy

The club, in collaboration with the Królewskie beer brand, allows fans to use reusable cups (as part of a 'deposit system') at sporting events. The eco cups have potentially reduced the amount of waste on a match day. This is one of several pro-environmental initiatives of the club. In addition to this practice, Legia Warszawa has taken a number of other measures, including: introducing paper bags in the club shop, installing photovoltaic panels at the training centre in Książenice, and providing hybrid cars for its employees to use.

7

Environmental education

Club - Warta Poznań

Area - Governance

Practice - Environmental education

Manifestation - The organisation has a clear development vision

Warta Poznań produced a multi-year document concerning the club's development strategy for 2020-2023, which includes a detailed strategic analysis. The organisation also conducted research on its supporters to determine the profile of a typical supporter and the assessment of the Warta Poznań brand according to the people of Poznań. The development plan focuses on five main areas: sport, infrastructure, community, finance and organisation. The process of creating this plan enables targets to be set and monitored over time, allowing both the organisation and stakeholders to assess the effectiveness of its implementation. Outside of the evaluation period under review, the club has published another strategy document for 2023-2025.

8

Code of ethics

Club - Zagłębie Lubin

Area - Governance

Practice - Code of ethics

Manifestation - The organisation publishes a code of ethics on its website or refers to a specific code of ethics

Zagłębie Lubin refers to a specific code of ethics of its owner, KGHM, which lists its mission, vision and values. The task of the code of ethics is to ensure that attitudes and behaviours, which are based on issues of: safety, cooperation, result-orientation, responsibility and courage, are consistent. The code unifies ethical standards regarding the behaviour of club employees, the organisation and stakeholders.

9

Open meeting with supporters

Club - Cracovia

Area - Governance

Practice - Open office

Manifestation - The organisation provides justification for key management decisions on its website

The club organises open meetings with its supporters to discuss topics related to the running of the club - from academy matters to first-team challenges and organisation. Fans can receive answers to their questions and contribute their point of view to discussions about the future of the club. Through this type of activity, the club tries to create an environment that is open to dialogue.

METHODOLOGY




STEPS IN THE ANALYSIS

The study consisted of analysing the clubs' practices on the basis of the data they provide, which is the starting point for assessing the clubs with the use of 127 indicators (in the form of binary questions). The analysis of each club was carried out independently by at least two researchers using a specially developed tool. The initial evaluation sheet was then sent to the clubs, who were given the opportunity to send suggestions for changes in the evaluations, together with their justification (e.g. additional material). Club representatives were also invited to be interviewed about social responsibility in their organisations. The spreadsheet and the materials sent by the clubs were analysed again by the researchers in order to arrive at a final club score.

We collected data from the PKO BP Ekstraklasa clubs for the 2022/2023 season for the period from August 2022 to August 2023 inclusive. In the analysis, we used a tool that characterises the social responsibility of clubs, which consists of three areas: society, environment and governance. Each area was described by forms of social responsibility, of which there are 26 in total. Each form of responsibility is assigned with between two and ten dichotomous (yes/no) questions acting as indicators with which it could be assessed. Altogether, there are 127 indicators in the tool. In the analysis, areas of responsibility are equivalent, and within areas, all forms are equivalent. In summarising the clubs' ratings, we drew averages for the individual forms of responsibility and then for the areas into which these manifestations fell.

The tool is based on the specific characteristics of CSR in sports organisations (clubs and associations), as social responsibility is analysed by taking into account the characteristics of the sector and the organisation. The indicators that were used relate to both activities and mechanisms present in the clubs. The data collection formula was the following: in order for a club to be credited for a form of responsibility, it had to provide evidence of it in writing, in the form of published documents or content on the website or social media. An organisation that scored well in the analysis had to be open in communicating its CSR or good governance activities. Due to the reliance on good practice, a low score in the analysis does not mean that the club is irresponsible, but rather that the range of activities undertaken may not be extensive or that the club communicates relatively little about its activities.



RELEVANT DEFINITIONS

By **club** we meant an association or company, a training entity (if there was a clear relationship between the organisations) and possibly a foundation attached to the club (but not a supporters' association). In the case of a multi-section club, we tried, where possible, to separate the women's football section.

In the analysis, particularly with regard to activities in the area of society, we distinguished initiatives that we characterised as **programmes**. We defined programmes as: purposeful activities of a long-term nature (lasting at least one year or planned for such a period) not occasional, in which at least three of the following elements were defined in the characterisation: target group; reason for running the programme; objective; characteristics of the activities used to achieve the objective; indicators characterising the achievement of the programme objectives; budget of the activities; institutional partners.



AUTHORS

Institute for Sport Governance

An independent think tank specialised in good governance and social responsibility in sport. It is involved in and runs programmes in these areas in Europe, e.g. on the implementation of good governance codes, employment of athletes in Olympic disciplines or the social impact of elite sport, which are funded under Erasmus+ grants. ISG partners in these programmes include the German University of Sport in Cologne, Utrecht University and Vrije Universiteit Brussel, ministries responsible for sport in Greece, Malta and Bulgaria, sports organisations such as the Austrian Volleyball Federation and non-governmental organisations such as the Asser Center of Sport Law or the International Labour Organisation.

Sportimpakt

An organisation that promotes the social responsibility of sports organisations, CSR through sport and achieving social impact through sport. It supports sports organisations to manage and exploit the potential of sport more responsibly. It was initially established as a summary of the activities of the Centre for Social Challenges at the University of Warsaw in the area of sport. It included the first analysis of the social responsibility of professional sports clubs published in 2018. Currently, Sportimpakt provides, among other things, training on the social responsibility of sports organisations and research on the social impact of sport.

The Faculty of Management at the University of Warsaw

The oldest educational institution that educates management specialists in the East Central Europe. It currently has almost 6,000 students. The high quality of education is confirmed by obtaining three prestigious international accreditations: AACSB, AMBA and EQUIS.

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