

ANALYSIS OF CSR OF FORTUNA 1 LIGA CLUBS FOR THE 2022/23 SEASON


INSTITUTE
for Sport Governance


SPORT
impakt

WZ Wydział Zarządzania
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REPORT

Season	Society	Environment	Governance	Average
2022/23	16%	6%	20%	14%

Average scores of Fortuna 1 Liga clubs in the responsibility analysis for the 2022/23 season

In this report, the activities, processes and regulations of Fortuna 1 Liga clubs that are part of their responsibility are divided into three areas: society, environment and (good) governance. In the analysis of CSR for the 2022/2023 season, Fortuna 1 Liga clubs received an average score of 14%. The scores in the individual areas were: 16% for society, 6% for the environment and 20% for governance.

Season	Society	Environment	Governance	Average
2019/20	24%	2%	21%	15%
2020/21	16%	3%	22%	14%
2022/23	16%	6%	20%	14%

Changes in average scores in the CSR analysis of Fortuna 1 Liga clubs

In relation to previous years, a stagnation of results can be observed. A small improvement is visible in the area of environment, but at the same time activities in the area of governance were rated slightly worse. The clubs scored relatively high in the area of governance and still have very limited involvement in the area of environment, as was the case for the previous season.

In the area of society, the clubs engage most commonly in: the use of the club's power of influence on its environment (e.g. to promote socially desirable behaviours and attitudes), cooperation as part of local development (e.g. by supporting the local government activities) and promotion of grassroots sport. In the area of environment, the clubs support the idea of using public transport and promote alternative means of transport, other than a private car, to get to sporting events. In the area of governance, they stand out positively when it comes to the transparency of their academies and the clubs themselves. They also relatively often have a clear ownership structure and provide basic information about the management and board of directors.

Club	Society	Environment	Governance	Average
ŁKS Łódź	26%	23%	22%	24%
Górnik Łęczna	27%	10%	31%	23%
GKS Katowice	27%	0%	42%	23%
Wisła Kraków	23%	10%	35%	22%
Resovia Rzeszów	16%	15%	19%	17%
Podbeskidzie Bielsko-Biała	11%	28%	10%	16%
Chrobry Głogów	30%	0%	18%	16%
Chojniczanka Chojnice	21%	10%	16%	15%
Stal Rzeszów	13%	15%	18%	15%
Zagłębie Sosnowiec	18%	0%	26%	14%
Ruch Chorzów	16%	0%	22%	13%
GKS Tychy	8%	0%	29%	12%
Arka Gdynia	19%	0%	10%	10%
Bruk-Bet Termalica Nieciecza	8%	0%	18%	9%
Skra Częstochowa	5%	0%	21%	9%
Sandecja Nowy Sącz	7%	0%	13%	7%
Odra Opole	9%	0%	8%	5%
Puszcza Niepołomice	2%	0%	13%	5%
Average results	16%	6%	20%	14%

Results of the responsibility analysis of Fortuna 1 Liga clubs for the 2022/23 season

RESULTS



In the analysis of the Fortuna 1 Liga clubs, ŁKS Łódź, Górnik Łęczna and GKS Katowice stood out positively when it comes to overall average scores. Chrobry Głogów received the highest score with regards to society, Podbeskidzie Bielsko-Biała in the area of environment and GKS Katowice for governance. Compared to the previous edition of the Fortuna 1 Liga analysis, the biggest progress was made by Górnik Łęczna, ŁKS Łódź and Resovia Rzeszów.

Average results



ŁKS Łódź

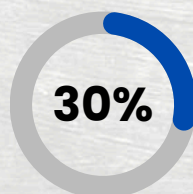


Górnik Łęczna

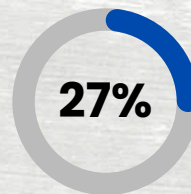


GKS Katowice

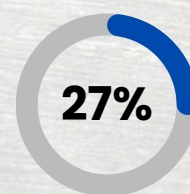
Society results



Chrobry Głogów

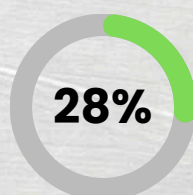


Górnik Łęczna

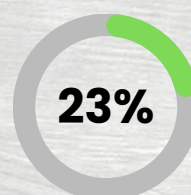


GKS Katowice

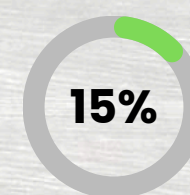
Environment results



Podbeskidzie
Bielsko-Biała

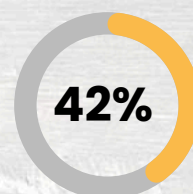


ŁKS Łódź

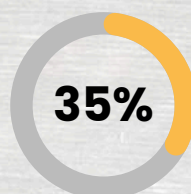


Resovia Rzeszów /
Stal Rzeszów

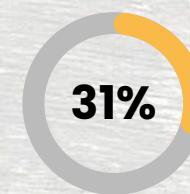
Governance results



GKS Katowice



Wisła Kraków




Górnik Łęczna

RESULTS ANALYSIS




The responsibility of the Fortuna 1 Liga clubs, at least that analysed with use of this methodology, appears to be at an impasse. Among the positive changes, it can be noted that some clubs are developing their already very influential initiatives in the area of society, e.g. Chrobry Głogów, which is implementing the "Neighbourhood Coach" programme, or GKS Katowice with its "Heart of GieKSa" programme. Nevertheless, thinking about the social impact in the context of well-thought-out and complex programmes in the area of physical activity, health or education is still rare and this issue is dominated by ad hoc involvement and combining responsibility with charitable activities.



There are not many changes in the environmental aspect, which Fortuna 1 Liga clubs do not regard as an area of their responsibility. In terms of governance, some positive changes have been brought about by the latest requirements for financial statement publication. Some clubs, such as GKS Katowice, Ruch Chorzów or Wisła Kraków, publish their statements in an accessible and structured manner. The clubs do not report non-financial data, but part of the management reports is increasingly extensive and allows access to information relevant from stakeholders' perspective. Interesting examples of work in the area of governance can be observed, e.g. child protection at Chrobry Głogów or the code of ethics at Wisła Kraków.

It would seem that from the 2022/23 season onwards, the clubs of Fortuna 1 Liga should already be paying more attention to their responsibility, in view of the fact that in the Polish Football Association licensing process since the 2023/2024 season included, for the first time, the Criteria for Social Responsibility in Football. These criteria include 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 take into account, among others, equality and inclusion issues, the fight against racism, and environmental protection. In reality, none of the clubs analysed publish such a document. It seems that external pressure (Polish Football Association, sponsors who are themselves under pressure to non-financial reporting and local government units) and staff education that could contribute to positive changes. On the other hand, thinking about responsibility should not be based only on constraint, as this would risk reducing thinking about responsibility to merely a formal exercise. It is essential that clubs and their representatives see the sense and value in a more strategic approach to this topic. In our opinion, this kind of education and support for clubs is the role and responsibility of the league.



GOOD PRACTICES

1

Heart of GieKSa

Club - GKS Katowice

Area - Society

Practice - „Heart of GieKSa”

Activity - The organisation promotes grassroots sport

“Heart of GieKSa” are fun and fitness activities for pre-school boys and girls, aimed at developing physical fitness and social skills through sport. The classes take place twice a week in 16 kindergartens (in 2022). They provide an interesting introduction to sporting activities and learning about a healthy lifestyle through an attractive form of play. The project is run by the club’s foundation.



2

Neighbourhood Coach

Club - Chrobry Głogów

Area - Society

Practice - Cooperation with the “Chance Association”

Activity - The organisation cooperates with other institutions concerned with the health or safety of children and youth.

Chrobry Głogów cooperates with the “Chance Association” in protecting children from abuse. The cooperation includes, among other things, the education of coaches that work and participate in the club’s long-term programme called “Neighbourhood Coach”. As part of this programme, three times a week a group of coaches run two-hour sporting activities on several pitches. The classes are aimed at children and youth who can participate free of charge and without prior enrolment. They are also intended for children from communities at risk of exclusion. The initiative is implemented with funds from the Głogów Municipality. The coaches, who have regular contact with children, are trained to read signals indicating violence, whether from adults or peers. Similar programmes are to be implemented among the staff of the Chrobry Głogów academy.

3

Waste segregation campaign

Club - Podbeskidzie Bielsko-Biała

Area - Environment

Practice - Education on recycling

Activity - The organisation provides education on reducing environmental impact.

Podbeskidzie Bielsko-Biała has published a series of materials on waste segregation on its website and social media accounts. The materials were available in written form and as infographics and videos, in which the players were also involved. The club launched the campaign together with the Waste Management Department of the city of Bielsko-Biała. This is a rare example of a sports organisation's involvement in activities aimed at limiting the negative impact on the environment.

4

Annual Statments

Club - Ruch Chorzów

Area - Governance

Practice - Extensive reporting by the organisation

Activity - The organisation publishes annual statements (for the last three years) on its website (accessible via homepage)

As a company listed on NewConnect, Ruch Chorzów publishes its financial statements, interim reports and other relevant information for stakeholders in ESPI and EBI reports in an easily accessible place on its website. In addition, the management report included indicators that illustrated the situation regarding e.g. liquidity and debt. The report also contained information on organisational activities and clearly defined goals for the next season, whose achievement by the management can be checked.

5

Code of Ethics and Conduct

Club - Wisła Kraków

Area - Government

Practice - Code of Ethics

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

Wisła Kraków has a "Wisła Kraków Code of Ethics and Conduct" that attempts to define the principles of conduct that fit into the club's business activities. The Code is addressed to employees, related entities, but also to the Management Board. It is prepared in Polish and English. It covers topics such as: government relations, conflicts of organisational interests, restrictions on the employment of former government employees, personal political activity, conflicts of interest or social media. This is crucial because some of these topics are indeed part of the ethical challenges faced by representatives of Polish clubs.



METHODOLOGY



STEPS IN THE ANALYSIS


The study consists 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 was carried out independently by at least two researchers with the use of a specialist 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). Clubs representatives were also invited to be interviewed about CSR 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 score for each club.

We collected data from the Fortuna 1 Liga clubs for the 2022/2023 season for the period from August 2022 to June 2023, inclusive.

In the analysis, we used a tool that characterises social responsibility of clubs, which consists of three areas: society, environment and governance. Each area was evidenced by forms of social responsibility, of which there are 26 in total. Each form of responsibility was assigned between two and ten dichotomous (yes/no) questions that act as indicators with the help of which it could be assessed. In total, there are 127 indicators in the tool. In the analysis, the areas of responsibility are equivalent, and within the 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 comprised.

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. In the context of football, UEFA uses the term of football social responsibility (FSB) that illustrates the potential for social impact (and challenge) of football, as well as challenges related to the development of the discipline and 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. Then, 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 practices, 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 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 whose characteristic at least three of the following elements were defined: 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

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