

# ANALYSIS OF CSR OF BETLIC 1 LIGA CLUBS FOR THE 2023/24 SEASON

  
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*The report on the CSR activities of Betlic 1 Liga clubs is an interesting take on the important social role of sports clubs. The 1 Liga has a lot of clubs with extensive fan bases that are engaged communities. This makes the CSR activities of these clubs as important as those of the Ekstraklasa clubs. What emerges from this Report (and the CSR Report of Ekstraklasa clubs) is a picture of an entire industry that performs its social tasks in an important space. This is a very important role and it is gratifying that such Reports have been created.*



**Mieszko Rajkiewicz**  
Board Vicepresident

*CSR activities in Betlic 1 Liga show considerable potential, although there is a clear gap between clubs. Some teams, especially those aspiring to advance to Ekstraklasa, are already implementing advanced social projects. However, most clubs limit themselves to basic initiatives, mainly due to budgetary constraints. Despite these limitations, there is a clearly growing awareness of the importance of CSR activities in the first-division environment.*



**Damian Jursza**  
Twórca Portalu

*Interest in social responsibility issues is also growing every year in the Betlic 1 Liga. This year's results of the clubs participating in this competition are definitely closer to those achieved by the clubs from the PKO BP Ekstraklasa. Also in this league, more and more attention is being paid to issues related to the club's impact on the local community and good governance in the club's structures. The only area of my concern is environmental issues, where almost half the league has taken no action. I am very pleased that the Sports Law Scientific Association "Ius et Sport" can be once again the patron of the report. In this way, we have the opportunity to take part in the popularization of social responsibility in Polish sport.*



**Mateusz Przybycin**  
President

# INTRODUCTION

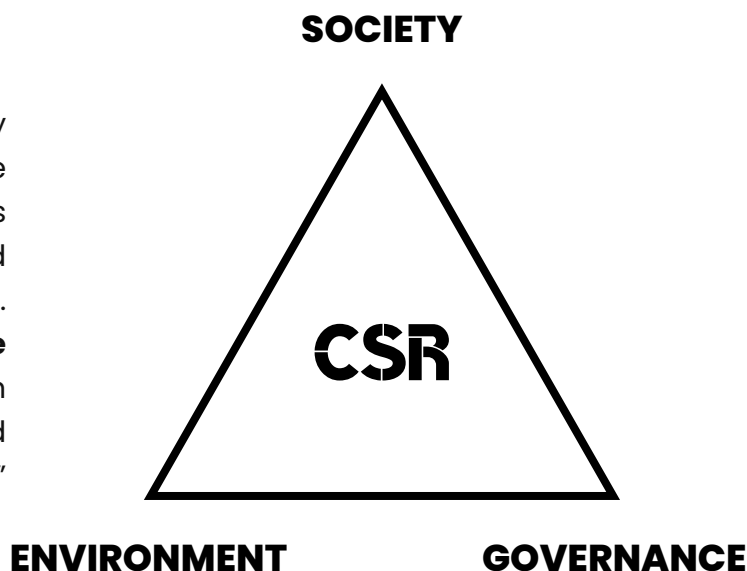
This report presents the findings of the CSR analysis of Betclik 1 Liga clubs for the 2023/2024 season (in this report, we use the current name of the competition, with Betclik as the title sponsor, although during the 2023/2024 season, the title sponsor was still Fortuna Zakłady Bukmacherskie, and the competition was named Fortuna 1 Liga). In this context, CSR is understood (in short) as the **impact** of the club's **processes, products, and activities** on its **surroundings** and the **environment**.

This is the fourth edition of the study aimed at better understanding CSR trends among clubs in the second-highest football league. The study was conducted by the Institute for Sport Governance and Sportimpakt, in partnership with the Faculty of Management at the University of Warsaw.

The research analyzes the actions, processes, and regulations of sports clubs using a standardized tool. This tool divides CSR into three areas: society, environment, and governance (corporate governance). Each of these areas is characterized by between 6 and 13 manifestations of responsibility, and each manifestation is defined by several dichotomous questions. The entire tool is designed specifically for professional sports clubs. Data collection is based on publicly available information and club documentation. Clubs also have the opportunity to provide feedback on preliminary results (and submit additional materials).

## IMPORTANT

A high score obtained in the survey is indicative of the wide range of activities, processes or regulations that an organization implements and good communication in this area. However, it **does not indicate the "quality" of its CSR**. Nor does it mean that an organization that has earned a higher rating is "more responsible" than one that has a lower rating.



# Specific areas and examples of CSR analysis of sports clubs

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## SOCIETY

Promoting and supporting voluntary work

Conducting programs promoting healthiness among children, young trainees or players

Promoting grassroots sports

Publishing information on the mechanisms or policies used to protect the health and safety of children and young trainees

Using technology to reduce water consumption (e.g., second circulation, use of rainwater)

Educating fans on reducing their environmental impact

Providing information on the possibility of getting to organized sports events by means of transportation other than a car

Collaborating with other organizations to reduce the environmental impact of sports events or activities

## ENVIRONMENT

Showcasing on the club's website the profiles (experience, education) of the organization's board members

Balanced gender composition of the management and supervisory boards

## GOVERNANCE

Publishing a code of ethics or referring to a specific code of ethics on a club's website

Publishing the regulations of the academy or participation in the club's training programme

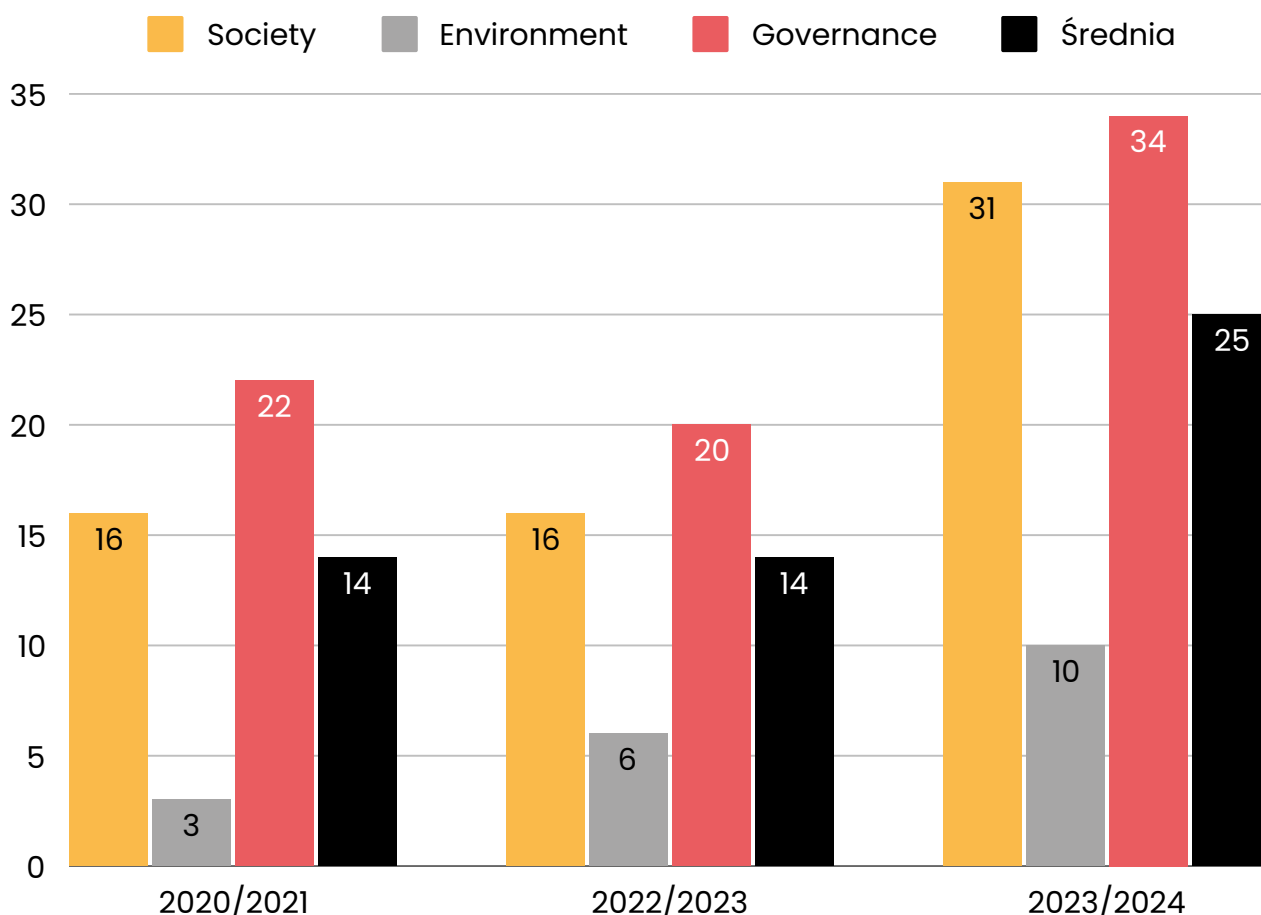
# RESULTS OF CSR ANALYSIS IN BETCLIC 1 LIGA CLUBS

## Average results

Season	Society	Environment	Governance	Average
2023/24	31%	10%	34%	25%

Average social responsibility ratings of Betlic 1 Liga clubs for 2023/24 season

In the CSR analysis for the 2023/2024 season, Betcllic 1 Liga clubs achieved an **average score of 25%**. Scores in individual areas were: **31%** in **society**, **10%** in the **environment**, and **34%** in **governance**.





The average score for Betclik 1 Liga clubs is **the highest in history** and significantly higher than in the 2023/2024 season. Positive changes are observed in all CSR areas, particularly in **society** and **governance**, which were already rated significantly higher than the **environment** before.

The table below shows manifestations of responsibility in the three areas that achieved the highest and lowest average scores. Clubs commonly use their image and resources to support **important social topics** (projects, policies, social campaigns). In the environmental area, they inform about **alternative transport options** to private cars. In governance, **club academies excel in transparency** (publicly available regulations, staff information). On the other hand, there is little focus on **creating healthy environments for sports events** (e.g., healthy food options), limited attention to **waste reduction** at events, and a lack of clear development visions.

## Commentary from the League

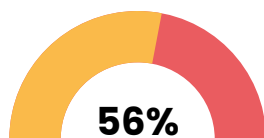
*We have been working for many years to ensure that the premier league, and thus our clubs, develop CSR. As a league, we try to give clubs a boost and also show good practices. The report prepared by the Institute for Sport Governance shows that we are moving in the right direction, but there is still a lot of work to be done, especially in the area of the environment.*

**Bartosz Wiśniewski**  
Chief Operating Officer

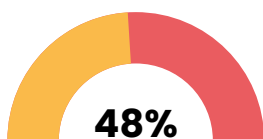


# The manifestations of social responsibility with highest and lowest average ratings of Betlic 1 Liga clubs

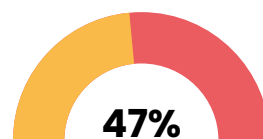
## SOCIETY



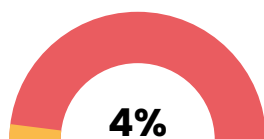
The organisation uses the power of the sport club impact in its environment



The organisation promotes grassroots sport



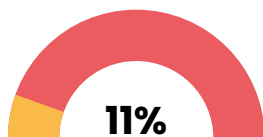
The organisation is committed to local development



The organisation promotes healthy environment for sports events

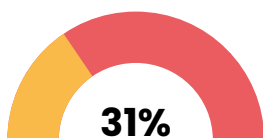


The organisation promotes gender equality

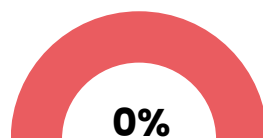


The organization counteracts undesirable behavior and promotes desirable social attitudes

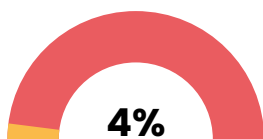
## ENVIRONMENT



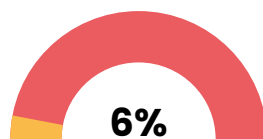
The organisation supports the use of and promotes alternative means of transport to sport events



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



The organisation limits its environmental impact by reducing and segregating waste

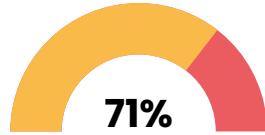


Reducing environmental impact plays a role in the organisation's operations

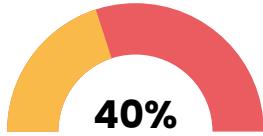




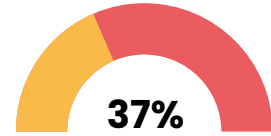
# GOVERNANCE



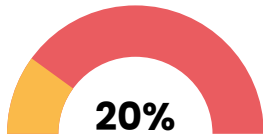
The organisation's academy is transparent



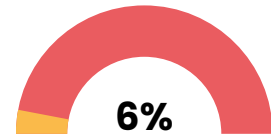
The organisation is transparent



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



The organisation has a diverse board composition






The organisation has a clear vision of development

Compared to the previous season, there is an increase in focus on mechanisms ensuring child safety, creating healthy environments for sports events, engaging in environmental education, and having (and publishing) a clear development vision. Conversely, there is a decline in actions promoting voluntary work and reducing environmental impact through better resource management.






# The most significant changes of average ratings of the manifestations of responsibility in relation to the previous season




## SOCIETY

- The organisation provides information about mechanisms of protection of children and youth health and safety (current rating 36%, highest ever);  **+30%**
- The organization promotes grassroots sports (current rating 48%, highest ever);  **+24%**
- The organization engages in voluntary work (current rating: 22%).  **-3%**

## ENVIRONMENT

- The organisation supports the use of and promotes alternative means of transport to sport events (current rating: 31%);  **+10%**
- Reducing environmental impact plays a role in the organisation's operations (current rating: 6%);  **+6%**
- The organisation reduces its environmental impact through efficient management of natural resources (current rating: 0%).  **-3%**

## GOVERNANCE

- The organisation has clear rules of conduct, e.g. a code of ethics (current rating: 32%, highest ever)  **+26%**
- The organisation's academy is transparent (current rating: 70%, highest ever);  **+24%**
- All manifestations in the area of governance scored higher than in 2022/2023. 

# Club Results

Among Betclit 1 Liga clubs, **Miedź Legnica** achieved the highest scores in the CSR analysis for the 2023/2024 season. **Wisła Kraków** ranked second in terms of average score, followed by **Lechia Gdańsk** in third. The following stood out positively in individual areas: **Miedź Legnica**, **Wisła Kraków** and **Lechia Gdańsk** in the society area; **Podbeskidzie Bielsko-Biała**, **Wisła Kraków** and **Miedź Legnica** in the environment area; and **Miedź Legnica**, **Wisła Kraków** and **Zagłębie Sosnowiec** in the governance area.

Club	Society	Environment	Governance	Average
Miedź Legnica	<b>61%</b>	<b>25%</b>	<b>69%</b>	52%
Wisła Kraków	<b>52%</b>	<b>26%</b>	<b>44%</b>	40%
Lechia Gdańsk	<b>42%</b>	23%	36%	34%
Zagłębie Sosnowiec	41%	10%	<b>44%</b>	32%
Motor Lublin	40%	15%	30%	28%
Podbeskidzie Bielsko-Biała	27%	<b>28%</b>	21%	26%
GKS Katowice	34%	0%	33%	23%
Górnik Łęczna	30%	0%	37%	22%
Wisła Płock	20%	20%	25%	22%
Chrobry Głogów	34%	0%	30%	21%
Odra Opole	17%	0%	43%	20%
GKS Tychy	36%	0%	22%	19%
Znicz Pruszków	26%	0%	31%	19%
Stal Rzeszów	22%	10%	25%	19%
Arka Gdynia	20%	5%	29%	18%
BRUK-BET Termalica Nieciecza	22%	0%	32%	18%
Resovia Rzeszów	17%	10%	23%	17%
Polonia Warszawa	9%	0%	37%	17%
Average results	<b>31%</b>	<b>10%</b>	<b>34%</b>	<b>25%</b>

Results of the social responsibility analysis of Betclit 1 Liga clubs for the 2023/2024 season

# Leaders

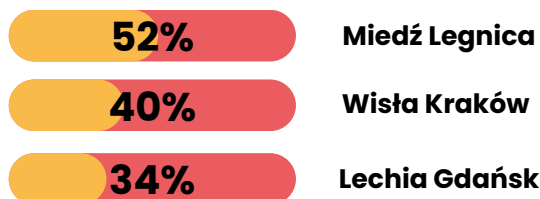
**Miedź Legnica** achieved the highest score in the history of the Betclit I Liga CSR analysis. This result is so high that it would have placed the club in second position among Ekstraklasa clubs.

The club excels in the areas of **society** and **governance**. In the society area, Miedź Legnica takes a **highly strategic approach** to its engagement with external stakeholders through **programs in grassroots sports, education, and health**. The club also supports internal stakeholders, such as **facilitating** the combination of education and sports careers. In governance, the club provides **detailed procedures** and **regulations** regarding training. Expectations for the organization's staff and fans are clearly outlined. Additionally, comprehensive documents like the "**Social Responsibility Policy**" and the **club's environmental policy** are publicly accessible.

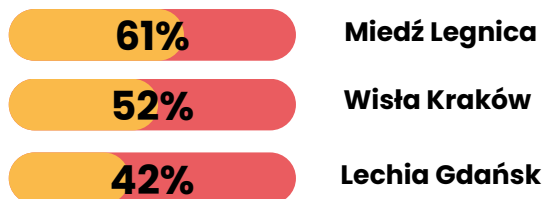
**Wisła Kraków** made **significant progress** in CSR compared to the previous season. In the area of society, the club implements various **long-term projects** for the **local community**, takes **voluntary** work seriously, and supports the **professional development of staff and players**. The club is one of the few first-league organizations taking **environmental actions**. In governance, its readiness to communicate its decisions is praiseworthy.

**Lechia Gdańsk's** academy carries out interesting and diverse **initiatives in grassroots sports**, including engaging children from preschool age and offering a specialized program for girls. The club creates opportunities for the **professional development of staff and volunteers** and provides information on **health and safety mechanisms for children and youth**. The organization collaborates with **local** entities

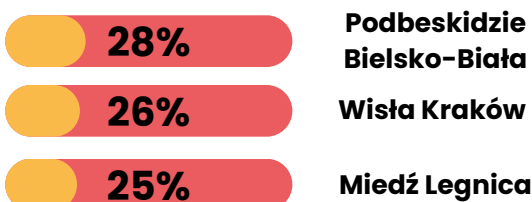
## Highest average results



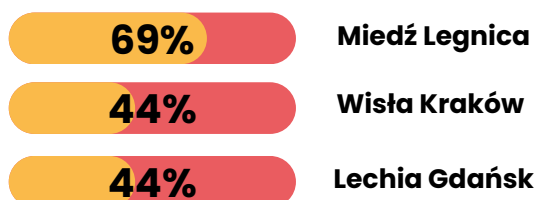
## Society



## Environment



## Governance



entities and actively participates in local development. re: **Miedź Legnica, Zagłębie Sosnowiec** and **Wisła Kraków**, as they demonstrated the most significant absolute improvements in average scores.

The clubs deserving **special recognition** for their progress compared to the previous season (2022/23) are: **Miedź Legnica, Zagłębie Sosnowiec** and **Wisła Kraków**, as they demonstrated the most significant absolute improvements in average scores.

## Leader's Comment

*In the 2023/2024 season, Miedź Legnica, taking into account the result of the analysis for the previous season, undertook a number of development activities. Most of these activities were the systematization and structuring of what already exists and functions in the Club, but was not documented and made available to the Club's stakeholders. Thus, one of Miedź Legnica's priorities became transparency in the activities undertaken, particularly in the area of CSR. The area of society is primarily a continuation of programs implemented in previous years, which are periodically evaluated, but also a search for new ideas to be closer to the football community, respond to its needs and promote new ideas. Implementation of projects in this area was and is possible thanks to the commitment of Miedź Legnica employees, who furthermore analyze how a given activity will benefit the community around the Club. In addition to its activity in the area of society, it was reasonable for Miedź Legnica to present the formal and legal information that governs the operation of the Club, as well as the adopted rules and standards of conduct in the area of governance. The environmental area remains a challenge for Miedź Legnica - the Club made its first efforts in the past season, using the resources it already has, and has planned further steps for the current and future seasons to consciously approach environmental issues and promote good patterns in the football community.*

*The result of the analysis for the 2023/2024 season is an excellent tool for Miedź Legnica to draw new conclusions and to plan and develop even better activities that combine sports, social and environmental goals, while maintaining the right balance between social responsibility, environmentally friendly practices and the Club's economic goals.*



**Agata Chlastawa**  
Social Responsibility Coordinator

# ANALYSIS OF THE RESULTS

## - Paweł Zembura, PhD

The **changes of CSR** in Betclit 1 Liga clubs during the last season are significant and positive. They mainly concern the areas of **society** and **governance**. Some of the changes at the average rating level can be **attributed to the work of the leaders**: Miedza Legnica, Wisla Krakow, Lechia Gdansk or Zagłębie Sosnowiec. However, **systematic changes** can also be seen, affecting the majority of organizations: especially regarding **policies on child safety** and **regulation of training processes**.

In terms of average CSR ratings for the 2023/2024 season, Betclit 1 Liga clubs are significantly **closer** to organizations from the PKO BP Ekstraklasa. The biggest **difference** between organizations from the two leagues remains in the area of **environment**.

### Where have the changes taken place?

The most significant positive changes in the clubs' CSR can be seen regarding:

1. Having and reporting on mechanisms to protect the health and safety of children and young people,
2. Activities and programs in the field of grassroots sports, education promotion, health and cooperation for local development,
3. Publishing rules of conduct (e.g., codes of ethics) and academy transparency (bylaws, goals, mission, vision, contact information, staff information).

Much less important are changes in the area of the environment, activities for internal stakeholders other than children, or transparency of the organizations themselves.

### Where do these positive changes come from?


Positive changes can be explained by three phenomena:

#### **1) The implementation of formal requirements for the protection of children and young people**

In 2024, the new regulations came into force, requiring all institutions where children are housed to have standards for the **protection of minors**. In addition, the Polish Football Association (PZPN) has set child safety as one of its key goals in the area of social responsibility and introduced (in 2023) a **Child Safety Policy**, which it also promotes to clubs. The effects of the regulation from the perspective of one season can be seen very well. It is noteworthy that clubs are involved in the development of standards for the protection of children / minors and their promotion, but also - expand the required scope by developing more extensive policies regarding, for example, the training process.

#### **2) Greater interest in activities for the wider community of clubs and a more systematic approach to the promotion of grassroots sports**

At several Betclit 1 Liga clubs, we observed either increasing or new involvement of the organization in their community, particularly in activities aimed at promoting popular sports, education and health. The reasons for this increased interest may vary among organizations. For some clubs, it will be to identify new needs in their community (e.g., new target groups in the



dissemination of sports - especially children), while for others it will be to strengthen relationships with local organizations. This search for ways to capitalize on local potential is a positive development, especially considering that many clubs are owned by cities. This is because it is an opportunity to more effectively co-create public value.

### **3) Perceived value in CSR and good governance at selected clubs**

Such a significant change in the average ratings of Fortuna 1 League clubs was derived from the **initiative of the leaders** - clubs that significantly improved their ratings in the previous season. This can be interpreted as a more significant importance attributed to CSR. Crucially from my perspective, **the understanding of responsibility is changing**, and in addition to thinking about it in terms of pro-social activities, the changes also apply to good governance or corporate governance. This area has been neglected in clubs, and given the number of stakeholders, the diversity of their interests and the challenges of the club's environment - **it seems crucial to mitigate potential risks**. One dimension of (good) governance is also transparency, which has significantly increased in some clubs despite challenges.

### **A step for the future**

The next step in increasing the relevance of CSR will be defining the organization's strategy, of which there are few attempts in Fortuna 1 League. The requirement to implement a social responsibility strategy in line with the UEFA Football Sustainability Strategy 2030 and relevant UEFA guidelines may also have some impact in this area. Such a strategy must

address issues of:

- a) equality and inclusion;
- b) anti-racism;
- c) protection and well-being of children and young people;
- d) accessibility of football for the disabled;
- e) environmental protection.

Betclik 1 Liga clubs are **required to have such a strategy** through the PZPN licensing process as of the 2023/2024 season. To date, only a handful of organizations - such as Miedź Legnica - publish this document publicly. When defining it, it would be worthwhile to **define measurable indicators** describing the CSR goals embedded in the organization's **strategies** and **non-financial reporting**, in addition to how policies are implemented.

Guidelines from the licensing manual that fit into the responsibility also apply to **environmental protection**. However, little thought is still given to the area of the environment in Betclik 1 Liga clubs, despite relatively simple actions through which clubs can **significantly reduce their carbon footprint**. Two examples are promoting and supporting low-carbon means of transportation to sporting events and implementing solutions to reduce energy consumption in academy buildings.



# GOOD PRACTICES

1

## GieKSa's Little Heart

**Club:** GKS Katowice

**Area:** Society

**Practice:** "Serduszko GieKSy" (GieKSa's Little Heart)

**Manifestation:** The organization undertakes actions aimed at promoting grassroots sports (excluding training of talented youth).

The "Serduszko GieKSy" initiative is a program of playful fitness activities for children aged 3 to 6, organized by GKS Katowice. Its goals include improving coordination, perception, teamwork skills, and promoting a healthy lifestyle among the youngest participants. Regular sessions are held in preschools across Katowice, with coaching staff ensuring comprehensive physical and social development of children. Additionally, the project aims to build a community of sports fans and promote the GKS Katowice sports club.

2

## Bike to School

**Club:** Wisła Kraków

**Area:** Society

**Practice:** Promotional Support for STARS - "Bike to School"

**Manifestation:** The organization undertakes actions aimed at promoting grassroots sports (excluding training of talented youth).

The "Bike to School" campaign is directed at schools, which encourage cycling through a contest format. It engages children in physical activity from an early age and is organized regionally, involving dozens of institutions at once. The club promotes this initiative, supporting recognizable campaigns like "Cycling May" and the "Autumn Cycling Campaign," which encourage cycling to school or work.

3

## OnTheWayToTheTop

**Club:** Podbeskidzie Bielsko-Biała

**Area:** Society

**Practice:** #WDrodzeNaSzczyt (#OnTheWayToTheTop)

**Manifestation:** The organization undertakes actions aimed at promoting grassroots sports (excluding training of talented youth).

The #WDrodzeNaSzczyt campaign promoted physical activity (mountain tourism), rewarding participants with match tickets. Fans could collect vouchers for matches at selected mountain shelters. This initiative encouraged physical activity, engaged fans, and fostered collaboration with local entities.

## 4

### GKS Volunteers

**Club:** Górnik Łęczna

**Area:** Society

**Practice:** Easy Volunteer Recruitment

**Manifestation:** Promotion of voluntary work.

Górnik Łęczna actively engages the community through its volunteering program aimed at individuals aged 16 and older. The initiative provides opportunities to gain experience in organizing sports events, understand the internal functioning of a club, and develop interpersonal skills. Volunteers work alongside the team, participate in match day operations, and support club activities. Joining the program requires filling out an online application available on the club's website.

## 5

### Arka without barriers

**Club:** Arka Gdynia

**Area:** Society

**Practice:** Dedicated Area for Disabled Fans

**Manifestation:** The organization ensures accessibility and adapts events to meet the needs of all fans.

Arka Gdynia provides extensive information about opportunities for disabled fans to attend sports events, including areas designated for wheelchair users and audio description services. Comprehensive details about accessibility measures make it easier for disabled fans to participate in events.

## 6

### Professional development

**Club:** Wisła Kraków

**Area:** Society

**Practice:** Specialized Psychological Assessments for Athletes

**Manifestation:** The organization creates conditions for the professional development of employees and volunteers.

Youth players and reserve team members of Wisła Kraków underwent complex psychological assessments conducted by experts from AWF Kraków's Psychological Lab. Based on the reports, players can develop more consciously as individuals and athletes. The initiative also involved meetings with specialists to discuss the results. Coaches and a sports psychologist also had access to these reports to better support the players.



## 7

### Green Travel

**Club:** Górnik Łęczna

**Area:** Environment

**Practice:** Train Travel for Away Matches

**Manifestation:** The organization supports and promotes alternative means of transportation to sports events.

Górnik Łęczna emphasized sustainability by traveling by train to a match in Gdańsk in collaboration with PKP Intercity. Using rail travel as an environmentally friendly option demonstrates the club's commitment to reducing its environmental impact and can inspire fans and other sports organizations to adopt similar practices.

## 8

### By public transport to the match

**Club:** Miedź Legnica

**Area:** Environment

**Practice:** Promoting Public Transport to Matches

**Manifestation:** The organization supports and promotes alternative means of transportation to sports events.

Miedź Legnica consistently promotes the use of public transport and eco-friendly travel options for fans attending sports events. This approach help sreduce traffic congestion around the stadium, minimizes exhaust emissions, and improves the overall experience for attendees.

## 9

### Recycling Education Campaign

**Club:** Podbeskidzie Bielsko-Biała

**Area:** Environment

**Practice:** Recycling Education Campaign

**Manifestation:** The organization educates fans about reducing environmental impact.

Podbeskidzie Bielsko-Biała launched an educational campaign in cooperation with the Waste Management Department (WGO). The program addresses topics such as waste segregation, recycling, and promotion of waste collection points (PSZOK). Regularly published, substantive information is often promoted by players to engage fans effectively.



## 10

### Transparent Board

**Club:** Miedź Legnica

**Area:** Governance

**Practice:** Board Members Profiles on the Website

**Manifestation:** The organization ensures a transparent ownership, board, and supervisory structure.

Miedź Legnica publishes detailed profiles (education, experience) of all board and supervisory board members on its website. This demonstrates transparency and an open approach to club management. Fans and stakeholders can better understand the individuals responsible for key decisions, building trust and showcasing the club's professionalism.

## 11

### The mission of Polonia

**Club:** Polonia Warszawa

**Area:** Governance

**Practice:** Defining Mission, Goals, and Values

**Manifestation:** The organization publishes its mission, vision, and strategic goals, accessible via its website (and reachable from the homepage).

Polonia Warszawa's website provides detailed information about the club's mission, strategic goals, and values. This clarity helps stakeholders and fans understand the club's development perspective.

## 12

### Ethical Wisła

**Club:** Wisła Kraków

**Area:** Governance

**Practice:** Code of Ethics

**Manifestation:** The organization publishes a code of ethics on its website or references a specific one.

Wisła Kraków publishes a comprehensive code of ethics in both Polish and English. It addresses managerial staff, defining areas of business practices such as charity, migration law, government contracts, anti-corruption regulations, and more. Additionally, the document outlines the club's relationships, including social media procedures.





13

## Responsible Policy

**Club:** Miedź Legnica

**Area:** Governance

**Practice:** Presenting the Club's Social Responsibility Policy

**Manifestation:** The organization ensures a clear development vision.

By publishing its social responsibility policies on its website, Miedź Legnica showcases its commitment to creating a positive impact on the local community. Transparent information about social, educational, and environmental initiatives enhances the club's reporting credibility. The club also presents a publicly available policy on increasing positive environmental impact and sustainable development concerning event organization, infrastructure expansion, and management. This serves as a benchmark for other Betlic 1 Liga organizations.

14

## Motor's Academy Codes

**Club:** Motor Lublin

**Area:** Governance

**Practice:** Codes Incorporated in Academy Regulations

**Manifestations:** The academy demonstrates transparency.

The academy's regulations include: a code of conduct for parents, a code of conduct for guardians during trips, and a code of conduct for children. Together, these documents form a highly detailed set of guidelines related to the protection of children and youth in training. These comprehensive documents provide a valuable reference point for the club's stakeholders and standardize the understanding of desirable behavior within the organization.



# METHODOLOGY

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## Steps in the analysis

The study is conducted by means of analysis of the clubs' practices, products and other activities 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**. For the second stage of the study, the initial evaluation sheet was 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 Betclit 1 Liga clubs for the 2023/2024 season for the period from **August 2023 to August 2024** 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. 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. 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. Therefore, 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 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. The purpose of introducing such a definition was to appreciate club projects that were long-term, purposeful and therefore – potentially more influential than incidental activities.



## **Institute for Sport Governance**

Institute for Sport Governance (ISG) is an independent think tank specializing in sports reform, with a particular focus on good governance and fostering international cooperation among sports organizations.

ISG emphasizes the professionalization of sports management, promoting social responsibility, and shaping future sports leaders. The team consists of experienced experts who combine academic knowledge, practical project management experience, and a passion for sports.

The think tank collaborates with renowned partners, including the German Sport University Cologne, Vrije Universiteit Brussels, Paris University, and Lunex University. Among its partners are also government institutions such as ministries responsible for sports in Greece, Malta, and Bulgaria, as well as international non-governmental and sports organizations like the Organizing Committee for the Paris 2024 Olympic Games and the European Football for Development Network.

ISG is also committed to nurturing young talent by supporting student research groups focused on sports and creating a platform for building a community of future leaders in Polish sports.

## **Sportimpakt**

Sportimpakt is 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.

## Contact

Paweł Zembura, PhD  
e-mail: pz@govsport.eu

## Authors

Paweł Zembura, PhD  
Rafał Kaszubski

## Research Team

Piotr Popławski  
Mateusz Boczyło  
Konrad Rychter  
Mateusz Przybycin

## Author of the translation

Alicja Mazuś



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