

Original Article

Legal problems of financing sports clubs by local governments in Poland as a reason for interdisciplinary and legal-comparative research

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Abstract

Introduction: the purpose of the research is to indicate legal forms of supporting sports clubs by local government units in Poland. On the one hand, it is necessary to pinpoint in which forms sports can be financed in Poland, but on the other hand, it is vital to examine what the social and marketing benefits may be for the town from financing sports clubs. Financing sports also involves monitoring and supervising the proper use of these financial resources. **Material and methods:** The article will include the analysis of legal regulations which enable financing sport by towns and municipalities in Poland (dogmatic-legal method). Moreover, the article will also describe - on selected sports – what benefits local governments obtain from financing sport. The resources and materials used in the research will also include the comparison of the sums spent on selected (key) sports in Poland. **Basic results, conclusions:** Financing sports by local government units brings measurable marketing and social benefits. Yearly amounts of money invested in key sports (the most popular ones) are definitely lower than potential costs of town advertisements, which would need to be borne to promote towns in media, if the towns would like to achieve there the same promotional effect. The people (those taking the decisions on behalf of local governments, but also club managers) involved in this should be knowledgeable in terms of corporate law, local government law, municipal law, sports law as well as criminal law. But this is not enough they must also have knowledge of economics, sociology and physical education.

Keywords: financing sports, promoting towns through sport, subsidy control, ne bis in idem, sport law, act on sport, sport grants, municipality, sport klub, associations

Introduction:

The research commissioned by the European Commission in all countries of the European Union reveals that local authorities are one of the main sport financing institutions - in terms of both amateur (grassroots sports) and professional sports. The five basic sources of financing sport in the EU include: household expenditures, public subsidy (i.e. all levels of public sport financing) sponsoring, income from national lotteries and hazard games as well as income from broadcasting rights. From time to time, other sources are also mentioned (the so-called direct contribution), namely voluntary work and gratuitous or 'at cost' (below the market price) using facilities made available by authorities - national or local, and sometimes private entities (Markowska-Bzducha, 2013). Sport plays an important role in strategies to improve the image of cities (Smith, 2001; Kozma, 2015; Škorić & Hodak, 2011). Sport means money (Chacker, 1999; Pavlík & de Vries, 2013). Sport can also be used as a locomotive for economic development and health promotion (Parrish, 2003).

It occurs that after household spendings (purchasing tickets, souvenirs, personal training fees, sports equipment or sports outfit etc.), in terms of size, local authorities are the second source of funding for contemporary sport. Interestingly, in the EU countries the local government spendings on the widely understood sport (i.e. grassroots and professional sports) are higher than such expenditures of national administration (Markowska-Bzducha, 2013).

Therefore, at least for this reason, it is justified to discuss this issue between the representatives of various scientific fields from different countries. Only by exchanging experience in this area can we contribute to improving the forms of supporting sports in each country and their local government units. To meet those expectations, this article presents the rules on which Polish local territorial units finance sports, especially sports clubs. The article presents - on selected examples of course - the sums of money transferred to sports clubs by local authorities in particular sports disciplines, as well as the benefits - tangible and intangible - for local authorities from such support provided for sports.

Obeying the legal rules of financing sport and analyzing its benefits is not only a theoretical but also a practical matter. It is worth mentioning that the expenditures on sport are under a special legal scrutiny and are frequently audited. Any inappropriate spendings of money provided to finance sport may result in severe penalties, among others punitive-fiscal sanctions and sanctions resulting from breaching the public finance

discipline or others. Some of the instances of violating the public finance discipline are, among others: 1) offering or awarding a grant with the violation of rules, the granting or awarding procedure; 2) failing to approve the presented grant settlement within the deadline; 3) failing to determine the amount of the grant to be returned to the budget. Additionally, if it is mentioned that some sanctions for breaching the public finance discipline are similar in their repressiveness to penalties or punitive measures of the penal code, then signalling this issue in this article related to financing sports clubs by local government units in Poland should not surprise. Undoubtedly, the financial penalty for violating the public finance discipline is, in its essence, similar to a fine. Moreover, the sanction in a form of ban to hold administrative responsibilities of allocating public financial resources resembles the one existing in most penal codes worldwide, namely a temporary ban on practising the profession or operating in a certain type of business activity which sometimes is not referred to as punishment, but as a punitive measure or additional penalty.

This matter ought to be investigated also from a different perspective, interesting especially for a Romanian reader, but affecting the whole European Union, namely the consequences of the recent verdict of the European Tribunal of Human Rights of 8th September 2020 in *Prina v. Romania* (complaint 37697/13), which concerned the cumulation of a criminal procedure and the procedure related the breaching of public finance discipline for the same deed of the same offender. In the European Tribunal of Human Rights it is not acceptable to conduct two criminal proceedings for the same deed. It is insignificant which area the national lawmaker has classified the proceeding, that is whether it is a criminal procedure *sensu stricto* or not. If it occurs that the court case is a criminal one, as understood by article 6 of the European Convention of Human Rights, then instituting several procedures, in various responsibility regimes, for the same deed ought to be classified as violating the *ne bis in idem* principle, that is the rule which forbids conducting two proceedings for the same deed (see more Luchtman, 2018; Peeters, 2018). In the case *Prina v. Romania* mentioned above the Tribunal decided that the proceedings for violating the public finance discipline should not be treated as a criminal procedure and it was acceptable to institute it regardless of the criminal proceedings for the same deed.

There is probably no legal system worldwide, in which breaching the rules of financing sport by public entities, including local governments, would not be classified as violating the law resulting in legal liability. Sometimes it is the liability in various legal aspects (for instance, legal liability, disciplinary liability, civil responsibility, administrative responsibility, financial liability). The biggest controversy is when the same offender is charged with one offence but two or more types of liabilities are executed from him.

Material & Methods

The main task of local authorities in Poland is to satisfy the needs of the inhabitants and provide the development of the area. Pursuant to article 166(1) of the Constitution of the Republic of Poland public tasks aiming at satisfying the needs of the local community are performed by the local governments as their own. Apart from their own tasks the act may oblige the local government to perform other public tasks if it is justified by the state needs [article 166 (2) of the Constitution]. Suitable regulations regarding this issue are present in many acts. At this point, it is vital to indicate that one of the duties of local governments in Poland is to create conditions, including the organizational ones, to foster sports development. This regulation was implemented in Poland as late as in 2010 when the Act on Sport, a kind of ‘sport constitution’ became valid. Owing to this situation, local authorities gained legal grounds on which they may finance local sports.

Before proceeding to further deliberations it is worth presenting some of the amounts which are transferred to sports clubs by local authorities in Poland, more as an example than to present the whole situation. For the purpose of this article, it has been decided to investigate the sums that local authorities have awarded some sports clubs and disciplines. Obviously, it is impossible to present all disciplines and clubs participating in competitions, leagues or tournaments (playing in various leagues). The objective of the analysis is not to compare the sums given to sports clubs by local governments, but to determine which form of financing sports clubs is preferred by the local authorities.

Futsal Ekstraklasa (the premier futsal league in Poland)		
Sports club name	Amount of the grant (in euros according to exchange rate of December 2019)	Legal grounds and procedure of awarding the grant
Rekord Bielsko Biała	164,000 euro	Open call for tenders/the Act on Sport
Claerex Chorzów	122,000 euro	Open call for tenders/the Act on Sport
Constract Lubawa	5,000 euro	Open call for tenders/the Act on Sport
FC AJK Toruń	67,000 of euro	Open call for tenders/the Act on Sport
Orzeł Futsal Jelcz Laskowice	35,000 euro	Open call for tenders/the Act on Sport
GSF Gliwice	7,000 euro	Open call for tenders/the Act on Sport
MOKS Słoneczny Stok Białystok	100,000 euro	Open call for tenders/the Act on Sport
Red Dragons Pniewy	47,000 euro	Open call for tenders/the Act on Sport
Gwiazda Ruda Śląska	56,000 euro	Open call for tenders/the Act on Sport
Futsal Leszno	50,000 euro	Open call for tenders/the Act on Sport

I Handball League (level 2 in Poland)		
Sports club name	Amount of the grant (in euros according to exchange rate of December 2019)	Legal grounds and procedure of awarding the grant
KS Stal Gorzów	94,000 euro	Open call for tenders/the Act on Sport
Grunwald Poznań	176,000 euro	Open call for tenders/the Act on Sport
MKS Real Astromal Leszno	62,000 euro	Open call for tenders/the Act on Sport
Siódemka Miedź Legnica	69,000 euro	Open call for tenders/the Act on Sport
AZS UZ Zielona Góra	71,000 euro	No info
Olimpia Piekary Śląskie	17,000 euro	Open call for tenders/the Act on Sport
Olimpia Grodków	55,000 euro	Open call for tenders/the Act on Sport
Anilana Łódź	66,000 euro	Open call for tenders/the Act on Sport
Bór Oborniki Śląskie	39,000 euro	order/public benefit and voluntary activity
WKS Śląsk Wrocław	470,000 euro	Open call for tenders/the Act on Sport

IV Football League (level 5 in Poland)		
Sports club name	Amount of the grant (in euros according to exchange rate of December 2019)	Legal grounds and procedure of awarding the grant
LKS Gołuchów	49,000 euro	Open call for tenders/the Act on Sport
Unia Swarzędz	49,000 euro	Open call for tenders/the Act on Sport
Victoria Września	83,000 euro	Open call for tenders/the Act on Sport
Tarnovia Tarnowo Podgórne	125,000 euro	Open call for tenders/the Act on Sport
Lubuszanin Trzcianka	43,000 euro	Open call for tenders/the Act on Sport
Victoria Ostrzeszów	37,000 euro	Open call for tenders/the Act on Sport
Centra Ostrów Wielkopolski	18,000 euro	Open call for tenders/the Act on Sport
Obra Kościan	37,000 euro	Open call for tenders/the Act on Sport
Kotwica Kórnik	47,000 euro	Open call for tenders/the Act on Sport
Warta Międzychód	60,000 euro	Open call for tenders/the Act on Sport
Polonia Kępno	59,000 euro	Open call for tenders/the Act on Sport
Pogoń Lwówek	8,000 euro	Open call for tenders/the Act on Sport
KS Opatówek	23,000 euro	Open call for tenders/the Act on Sport
Ostrowia Ostrów Wielkopolski	17,000 euro	Open call for tenders/the Act on Sport
Winogrody Poznań	7,500 euro	Open call for tenders/the Act on Sport
Olimpia Koło	56,000 euro	Open call for tenders/the Act on Sport
Polonia Leszno	50,000 euro	Open call for tenders/the Act on Sport

From the instances presented above, it is visible that the most frequent method of supporting sports clubs by local governments is providing grants or subsidies within an open call for tenders. Creating favourable conditions fostering sports development in Poland is the role of local authorities, as described in article 27(1) of the Act on Sport. The decision-making body of the local government unit in a resolution may determine the conditions and finance procedures of this task indicating in the document the public target within the sports scope, which the unit aims to achieve [article 27(2) of the Act on Sport]. Therefore, a sports club, not aiming at profit and operating in the area of a particular governmental unit, may receive a grant-in-aid from this unit's budget on the basis of the resolution, mentioned in article 27(2), applying the rules of the Public Finance Act of 27th August 2009 in terms of awarding grants-in-aid for entities out of the public finance sector and not aiming at profit. The subsidy in question aims at realizing a public goal indicated by local authorities and may be spent, in particular, on:

- 1) running sports training programmes,
 - 2) purchasing sports equipment,
 - 3) covering the costs of organizing sports competitions and participating in them,
 - 4) covering the cost of using sports facilities to practise and train,
 - 5) financing sports scholarships and remuneration for the coaching staff,
- if it improves the conditions to do sport for the members of the club which received the grant or increases the accessibility of local communities to its sports activities.

The expression 'in particular' means that the range is open and it may be extended in a resolution with additional elements (for instance, the possibility of financing the sportsmen's remuneration with the subsidy).

It is not the objective of this article to analyze the situation in detail in this respect, especially that the matter may not be particularly interesting for a foreign reader. Despite this, current regulations lead to many doubts, especially in terms of the possibility to provide grants to sports clubs. Therefore, to meet the needs of local governors who need to apply these laws in practice, I would like to highlight one issue which creates considerable practical doubts and may result in legal liability of the people who give the grants in case of making a mistake.

As it has been indicated before, the most frequent form of supporting sports clubs by local authorities are grants-in-aid provided under article 27 and 28 of the Act on Sport. Within the Polish territorial division three levels may be distinguished, namely municipalities, poviats and voivodeships (Hauser, Jabłońska, Jarczewski, Kędzia, 2011). However, it needs to be highlighted that over 90% of all resources transferred on sports activities from the budget of local units comes from municipalities. As for the poviats, the grants are at the level of approximately 1%-2%, and in terms of voivodeships 4%-6% (Hyski & Krutikov, 2017; Żołądkiewicz-Kuzioła & Krupa & Walczak, 2020). Therefore, further discussion will be only related to the basic local government unit in Poland, namely the municipality. In Portugal municipalities perform a similar role in terms of financing sport (Santos dos Santos & Carvalho & Gomes dos Santos, 2020).

In article 28(1) of the Act on Sport the legislator specifies that the beneficiaries of the grant may exclusively be sports clubs *'not aiming at making a profit'*. Therefore, the question arises if indeed the sports clubs in Poland *'do not aim at earning money'*, since only such clubs can be the beneficiaries of those grants. Answering this question, however, requires a short analysis of the legal grounds on which sports clubs in Poland may operate. Pursuant to article 3(1) of the Act on Sport, a sports activity is especially in the form of a sports club, which should act as a legal entity [article 3(2) of the Act on Sport]. Among forms which can potentially be used to establish a sports club, firstly private limited companies should be listed - a limited liability company and a stock company. Apart from trade companies, when establishing a sports club, there is also the option of associations which are still the most popular form of running a club in Poland. The convenient form of association is related to relatively simple founding procedure and lack of limitations in terms of finance, that is without the necessity to collect minimal capital, which is vital in case of private limited companies. In Polish legal reality - which occurs very rarely - a sports club may also function as a foundation or a cooperative. In this context there is a serious doubt. Pursuant to article 28(1) of the Act on Sport, only a sports club *'that is not targeted at making a profit'* may receive a grant. It is vital to properly comprehend this regulation since it may significantly limit sports clubs accessibility to financial resources from the budgets of local government units. The least doubtful situation concerns sports clubs which operate as associations or foundations as the core activity of such entities does not assume making profits or earning money. In case of associations and foundations such a situation (not focusing on profit) originates directly from article 2(1) of the Associations Act and article 1 and article 5(5) of the Law on Foundations. Sports clubs may also operate as private limited companies (limited liability companies and joint-stock companies).

In Poland there has been a debate over the issue of sports clubs as private limited companies being beneficiaries of grants provided by local government units. The answer to this question has significant, practical applications since providing a grant for a sports club, which does not meet formal conditions, violates the law and may result in legal liability of the entity that grants the financial support. As far as amateur and semi-amateur sports are concerned, especially in lower leagues, the dominant forms are associations, whereas in professional sports a significant number of clubs constitute private limited companies. Therefore, if we disallow these clubs to be the beneficiaries of grants from local governments, it may seriously affect their finances. It has already been indicated that financial resources from local government units constitute a major part of sports clubs budgets in the European Union. However, the fact that a sports club is a private limited company does not imply that its aim is to make money. The truth is that profit should be the objective of such a company. Nevertheless, in the Polish legal system it is assumed that both a private liability company and a joint-stock company can aim at non-profit activities. Article 151(1) of the Code of Commercial Partnerships and Companies states that a limited liability company may be established for any legally-acceptable purpose. Therefore, it is assumed that those aims may be both for commercial or non-commercial purposes. (Kidyba, 2017). A similar conclusion, although it does not result directly from the regulations of the Code of Commercial Partnerships and Companies, is applied for a joint-stock company claiming that it may also be established for any legally approved purpose, including a non-commercial one (Kidyba, 2021). Such a stand is justified by court jurisdiction (the Supreme Court resolution of 13 January 2006, III CZP 122/05, LEX no. 165504). Therefore, it is legitimately highlighted in the doctrine that *'it cannot be excluded that some clubs following this reasoning (although in practice not gaining profit) in order to apply for a grant change their status to clearly inform that they do not aim at profit and any surplus shall be transferred by shareholders or stockholders for statutory objectives'* (Badura, 2012).

It is worth highlighting that subsidies granted by local governments in this way are not the only form of financing sports clubs by these entities. Article 27(3) of the Act on Sport states that the provisions of the act do not violate the local government units' rights to support physical culture under separate regulations (for example the Act on Public Benefit Activity and Voluntary Activity, as well as Acts regulating the Functioning of Local Governments in Poland).

The area of public tasks related to public benefit and voluntary activity also includes *'supporting and promoting physical culture'*. If the grant-in-aid is awarded for this purpose, then the proper procedure will be the one based on the provisions of the Act on Public Benefit Activity and Voluntary Activity. However, if the grant-in-aid is targeted at *'creating conditions, including organizational ones, fostering the development of sport'*, to award it the regulations of the Act on Sport, not the Act on Public Benefit Activity and Voluntary Activity should apply.

The choice of a proper procedure of awarding the grant-in-aid by local authorities and the agreement signed by the council and the sports club - the beneficiary of the grant-in-aid depends on the task for which the money should be allocated. Grants awarded under the Act on Public Benefit Activity and Voluntary Activity may concern a wider category of beneficiaries and are to be dedicated to diversified objectives than those awarded under article 27 and 28 of the Act on Sport. Supporting and promoting physical culture have a broader range than the own task as described in article 27(1) of the Act on Sport [physical culture, pursuant to article 2(2) of the Act on Sport is not only sport, but physical education and rehabilitation; the sport itself is a separate notion than creating conditions, including organizational ones, fostering sports development].

Awarding subsidies by a local government is of public law character, and each decision, the justification to award the grant may be scrutinized by administrative courts (Jóźwiak, 2019). If, while granting the subsidy, the law is deliberately violated, then also the criminal liability may apply before common courts of law.

Another form – applied most frequently in terms of the most important sports clubs in a town, in the most popular sports disciplines (football, basketball, speedway, volleyball) – providing support to clubs is the promotion of the town through sport. There is no act that precisely describes such a form of support. Without going into details, it needs to be stated that it is a type of an agreement between the town and the sports club pursuant to which the club is obliged to promote the town in various forms (for instance, on T-shirts, posters or through participation in town promotional events), and the town (municipality) agrees to pay a specified amount of money under the advertising (promotional) agreement.

In terms of character a town promotion through sport is similar to the local governments share participation in the sports club, which is a private limited company. In 2010 by introducing into the Polish legal system the Act on Sport, the legislator decided to enable the municipalities to create and join sports clubs operating as private limited companies. The provisions of the Act on Sport have introduced such a possibility to the Act on Municipal Services (Makowska, 2014). The introduced change removed doubts in this respect, since until 2010, the jurisdiction as well as the overwhelming part of the legal doctrine had not accepted such a possibility. The negative opinion about the municipality's rights to support sport (both grassroots and professional ones) through participation in private limited companies was drawn from the Act on Municipal Services which distinguished types of partnerships or companies established by municipalities or those which municipalities could join. Such initiatives could not be justified solely by indicating the aim of activity (tasks), which is included in the category of 'partnerships or companies significant for the development of the municipality' (Kieres 2013). Through the amendment of the act, the Polish legislator resolved doubts in this respect. In Polish legal literature, according to the prevailing opinion, a municipality may decide to establish a sports club in the form of a private limited company or join one of this kind by purchasing shares or bonds in a club that is a joint-stock company or a limited liability company, but only if it proves that such a purchase is justified by 'the significance for the development of the municipality or its promotion' (Kieres, 2013). Such justification should be on two grounds (formal and substantive). From the formal perspective, the resolution of the municipality on establishing or joining such a partnership needs to indicate that the decision results from realizing own tasks of creating conditions, including organizational ones, which foster sports development. It needs to be remembered that exactly this task was indicated in article 27(1) of the Act on Sport as the municipality's own task. From the substantive point of view, it is insufficient just to highlight the existence of such 'significance' ('importance') for the community, since a wider justification is required. Therefore, economic, sociological and promotional arguments have to be presented which will reveal the benefits, for the municipality, of establishing or joining a sports club as a stockholder (joint-stock company) or a shareholder (limited liability company) (Kieres, 2013). Moreover, the size of the benefits should be the subject of a constant analysis. If it occurs that the benefits related to the municipality's participation in the sports club are 'insignificant' then the municipality ought to make a decision to withdraw from it. Otherwise, people responsible for taking such a decision (town council and councillors) may be liable for negligence.

Results

Promotion of town through sport brings marketing and promotional benefits and ought to constitute a vital element of local authorities' activity. To confirm this hypothesis the findings of the research conducted in 2019 and 2020 are presented below. The research was related to the speedway club Unia Leszno, which in those years was the champion of Poland in this discipline. It is worth highlighting that speedway is one of the most popular sports in Poland. Only football clubs receive higher income from TV broadcasts than the speedway ones. The latest contract signed for live broadcast of speedway matches guarantees that the Speedway Extraleague clubs (there are eight of them in Poland) in years 2022-2025 will receive 54 million euros. To illustrate the significance of this sport in Poland, it is worth indicating that in the season of 2020 (due to the pandemic it lasted from June to October) the average viewership for each match broadcast on TV was 131163 viewers. Altogether 61 matches were watched on TV by 8 656 812 viewers (eight million six hundred fifty-six thousand eight hundred twelve viewers). The TV station having the rights to broadcast matches currently has approximately 2.7 million clients (subscribers). Unia Leszno, fourth time in a row, became the Speedway Champion of Poland. It is a club originating from Leszno, which is a town of approximately 65 000 inhabitants. Having this information,

the reader of this article may realistically and correctly estimate the benefits of promoting the town through sponsoring this sports club.

The findings of the research aiming at comparing the media presence of Unia Leszno, the sports club and Leszno as a town, in a certain period, are presented below. The research was conducted by the Institute of Media Monitoring in Warsaw in 2019 and 2020. The part of the research presented below (the so-called media map) depicts the number of publications about Leszno and Unia Leszno speedway club in media, on the radio, on TV, internet websites and social media, as well as the number of potential contacts with the message in these media (estimated range). Moreover, the Advertising Value Equivalent (AVE), that is the estimated value of media coverage expressed in euro, which is created on the basis of advertising costs in the same format, calculated using advertising price lists (AVE).

Media coverage analysis for Leszno and Unia Leszno speedway club from 1st September 2018 to 30th September 2019			
	Number of publications	Estimated number of viewers reached	Publication equivalent (in euros according to exchange rate of December 2019)
Unia Leszno	26880	approx. 272 million	19.5 million euros
Miasto Leszno	69200	approx. 10 million	2.4 million euros

Media coverage analysis for Leszno and Unia Leszno speedway club from 1st April 2020 to 15th October 2020			
	Number of publications	Estimated number of viewers reached	Publication equivalent (in euros according to exchange rate of December 2020)
Unia Leszno	16310	approx. 218 million	18.3 million euros
Miasto Leszno	4410	approx. 9 million	1.7 million euros

Discussion

Several significant conclusions can be drawn from the presented results. In both analyzed periods the media coverage about the sports club Unia Leszno outnumbered that about Leszno. The information about the investigated issues appeared mainly in the media providing general information. The findings explicitly reveal that Unia Leszno brand is by far more exposed than Leszno as a town presented separately from the sports club. Obviously, the name of the club Unia Leszno practically always appeared along with the name of the town, Leszno, where it has its headquarters. The potential costs that the town would have to bear if it wanted to appear so frequently in the media would definitely exceed the ones the town paid the club in return for promotion (it is usually approximately 300 000-400 000 euros yearly). Therefore, from the Advertising Value Equivalent perspective (AVE) the promotion of Leszno through speedway is a profitable investment. It may be considered as realizing not only own tasks - creating conditions, including the organizational ones, fostering sports development [article 27(1) of the Act on Sport], but also a different one, namely the promotion of the municipality. Such conclusions, however, require further research and insight into the matter from the sociological and economic perspective. In the long run, it also requires the verification of the number of people who, owing to such promotion, decided to settle in Leszno or to visit it for touristic purposes. Once such research has been carried out, it will be possible to answer the question whether promoting town through sports results in any tangible benefits (for instance, promotion in the media) and intangible ones (for example, increasing the number of tourists and interest in the town). However, such deliberations exceed the subject scope of this paper, whose aim was only to investigate the matter from the legal point of view.

Conclusion

The analysis conducted above clearly confirms the necessity of interdisciplinary research on financing sports clubs by local governments. Such activities are incredibly complicated from the legal point of view. The people (those taking the decisions on behalf of local governments, but also club managers) involved in this should be knowledgeable in terms of corporate law (see Wall, 1996), local government law, municipal law (see Sontag & Roux, 2013), sports law (see Foks, 2010; Troicka-Sosińska, 2010) as well as criminal law (see Szwarc, 2010). However, the legal knowledge itself is insufficient, since there is a need for continuous economic and sociological research. Last but not least, the knowledge of sport (of physical education) is also vital, since only a sports club which succeeds in training children and the youth for professional sports may be regarded as a club 'of crucial significance for the community'. Thus, exchanging experience in all those fields among scientists and practitioners from different countries is essential. The possibility to publish research findings connected with benefits of financing sports by certain local councils may also be regarded as promotion of this council worldwide. It has already been highlighted that financing professional sports clubs through signing promotional contracts (marketing) or creating and joining the sports clubs by municipalities ought to occur only when it is 'vital for the municipality', among others from the marketing point of view. Only such actions will be considered legal and consequently, they will not result in any criminal liability or liability related to violating the public finance discipline. Moreover, the necessity to conduct further detailed analyses in this matter is also indicated in Portuguese literature (Santos dos Santos & Carvalho & Gomes dos Santos, 2020). It is satisfying to note that this

is yet another article published in „Journal of Physical Education and Sport” devoted to Polish sports law (Drózdź, 2020) and economics in Polish sport (Żołądkiewicz-Kuzioła & Krupa & Walczak, 2020) which shows the openness of the journal to a variety of topics. Almost 30 years ago Garbarino wrote „Sports law is an amalgamation of many legal disciplines, ranging from antitrust law to tax law. These disciplines are applied to facts arising from a sports context and are supplemented by case law nuances and a growing body of state and federal statutes specifically applicable to sports. Sports law, with its wide variety of legal aspects, probably encompasses more areas of the law than any other legal discipline” (Garbarino, 1994). Today, sports law also includes also legal problems of financing sports clubs by local governments and the responsibility for violations of sports financing rules.

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