

Effect of COVID-19 pandemic on state funding of Polish football clubs

KIELBASIŃSKI WOJCIECH¹, BRZEZIŃSKI MATEUSZ²

^{1,2}Faculty of Law and Administration, Nicolaus Copernicus University in Toruń, POLAND

Published online: April 30, 2021

(Accepted for publication April 15, 2021)

DOI:10.7752/jpes.2021.s2154

Abstract:

The financial crisis caused by the COVID-19 pandemic has affected professional football clubs. The suspension of competitions, the lack of fans in the stands and the additional costs associated with the pandemic have affected the finances of football clubs. It should be emphasised that professional sports clubs are treated as enterprises engaged in economic activity. Some of them have received state aid under the so-called "Anti-Crisis Shield". It should be pointed out that only selected clubs have received state aid due to their difficult financial situation. The support has been received by 11 out of 16 clubs playing in the Ekstraklasa in the 2020/2021 season. This is related, among other things, to the conditions of eligibility for the support. The total amount provided under the "Anti-Crisis Shield 1.0" amounts to PLN 25,044,742. The authors have also requested public information regarding the financing of Ekstraklasa football clubs by local government units in 2020 on the basis of the Act concerning free access to public information. The data for 12 selected football clubs has been compared with the information on funding for the selected clubs in 2019. On the basis of an analysis of the situation of the selected clubs, conclusions have been drawn regarding the impact of the financial crisis on the transfer of public funds to professional football clubs. It has been found that the financial crisis did not have a major impact on the funding of several Ekstraklasa football clubs by local government units. In only a few cases did the clubs receive lower subsidies. Moreover, in several cases, the funding received in 2020 was higher than in 2019. As part of the research, a survey has also been carried out in order to obtain answers to questions concerning the reasonableness of public financing of Polish football clubs. A total of 925 people took part in the survey. They answered closed and open questions. More than half of the people (51%) asserted that Polish professional football clubs should receive public funding from local government units. The opposite view was held by 49% of the people who took part in the survey. The vast majority (91.4%) believed that the COVID-19 pandemic had had a negative impact on the financial situation of Polish professional football clubs. It also indicated what percentage of the losses of Polish professional football clubs should be compensated by the funds received under the 'Anti-Crisis Shield'.

Key Words: financial crisis, football clubs, sports law, COVID-19 pandemic

Introduction

Polish football clubs often receive financial support from local government units. In addition, clubs are sponsored by companies with equity of State Treasury (Brzeziński, Kielbasiński 2018), they are granted tax reliefs and loans and credits on preferential terms. This results in them gaining an advantage over their rivals. The legitimacy of public funding for clubs is widely debated. There are supporters and opponents of this solution. Market failure and the lack of private investors mean that some clubs would not survive without public support. The coronavirus pandemic has led to a discussion on the legitimacy of financing clubs in times of crisis. The current situation has fundamentally affected the sport sector worldwide (Weston 2020). Nowadays, football clubs are entities operating in the market as entrepreneurs. In their everyday activities they are confronted with economic problems that affect their functioning. The commercialisation of sport means that events on the financial markets affect their situation (Adamus 2020). With the current financial structures of football clubs, it has never happened before in history that they could not operate freely. Due to the Covid-19 pandemic and the cancellation of competitions, football clubs are suffering financially (Figueroa, Gil 2020). In order to minimise the negative economic impact of the pandemic, football clubs have to find their way in new market realities and respond to new circumstances (Davies 2020). One method of compensating for losses is to obtain financial assistance from the state treasury. Public support may be essential to limit the short-term as well as the long-term effects of the COVID-19 pandemic (Robins, Puglisi, Yang 2020)

It should be pointed out that there is no analysis of the impact of the coronavirus pandemic on the financing of Polish football clubs. It should also be noted that there are few analyses in the literature relating to the financing of sports clubs from public funds and its legitimacy. There are different models of financing sport in

individual European countries. In Spain, professional sport is primarily financed by economic entities and individuals from their own resources (Marczak 2014). However, there are cases of support provided from public funds (Kiełbasiński 2020). In Germany, for years the role of local government units in financing sport has been much smaller than in Poland (Adamczuk 2014). Nevertheless, sport is to a large extent financed from public funds (Krześniak 2016). However, it should be emphasised that the principle of subsidiarity of sport funding applies according to which public funding is complementary (Breuer, Wicker 2018). Fundamental differences can be found between the Polish and German models of sports funding. Within the authors' research interests are the legal aspects of financing Polish sports clubs. This article presents the most important aspects related to the financing of Polish sports clubs in pandemic times.

This paper presents the impact of the COVID-19 pandemic on the public financing of Polish football clubs. The authors have analysed the legal provisions relating to the state aid granted to Polish football clubs in connection with the economic crisis. They also present information on the state aid received by professional football clubs of the Ekstraklasa. Moreover, the paper indicates the possibilities of financing sports clubs by local government units. The authors have also examined football fans' attitudes towards the public funding of football clubs and the differences in the amount of funding provided to football clubs in 2019 and 2020.

Material & methods

The research has been based on the dogmatic-legal method. Moreover, as part of the research, the authors have requested public information from local government units regarding:

1. public funds that were transferred to selected Ekstraklasa clubs in 2020 (i.e. the amount of funds transferred, according to what procedure, by whom they were transferred and information on what they were spent)
2. possible state aid granted to the clubs in 2020.
3. information on how the coronavirus pandemic affected the transfer of public funds to sports clubs in 2020.

The information received has been analysed and cross-referenced with the data from 2019.

Additionally, information has been obtained regarding the amount of funding received by the Ekstraklasa football clubs under the so-called "Anti-Crisis Shield".

The authors also created a survey questionnaire. It was mainly sports fans who responded. Fans answered the following questions:

1. In your opinion, should Polish professional football clubs receive public funding from local government units? The answers were supported by relevant reasons.
2. In your opinion, has the COVID-19 pandemic had a negative impact on the financial situation of Polish professional football clubs? The answers were supported by relevant reasons.
3. In your opinion, what percentage of the losses of Polish professional football clubs should be compensated by the funds received on the basis of the "Anti-Crisis Shield"?

The survey was conducted among a group of sports fans, thanks to the help of **Paweł Chmielowski**. He also compiled the results of the survey statistically.

Furthermore, an analysis of the legal acts and doctrinal views on the subject has been carried out.

Results

Table 1 - State aid received by the Polish Ekstraklasa football clubs under the Anti-Crisis Shield.

CLUB	AMOUNT
Club A	PLN 3,480,000 + PLN 3,500,000
Club B	PLN 3,500,000
Club C	PLN 1,657,235
Club D	PLN 2,668,380
Club E	PLN 3,500,000
Club F	PLN 863,854
Club G	PLN 3,500,000
Club H	PLN 2,738,522
Club I	PLN 85,701
Club J	PLN 2,655,758 + PLN 3,500,000
Club K	PLN 395,292
Club L	-
Club M	-
Club N	-
Club O	-
Club P	-

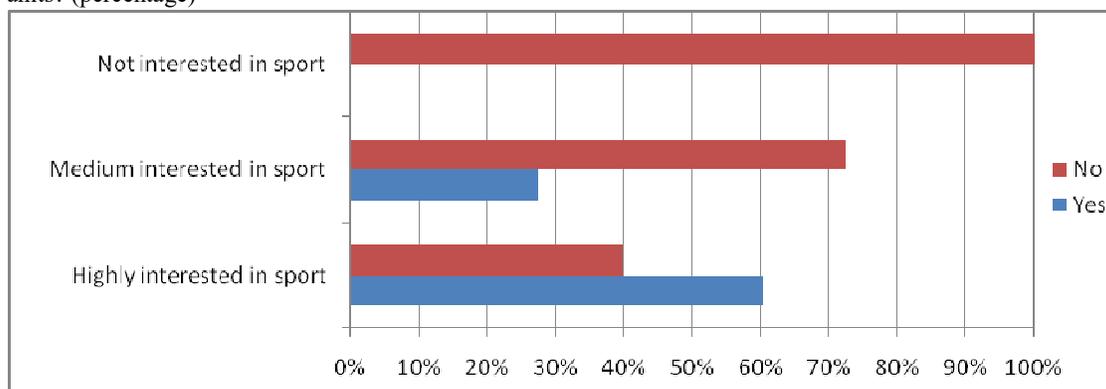
Source: Own study based on the information received on the grounds of the Act concerning free access to public information.

Table 2 - Financing Polish Ekstraklasa football clubs by the local government units in 2019 and 2020.

CLUB	AMOUNT IN 2019	AMOUNT IN 2020
Club A	PLN 4,250,000	PLN 3,967,348.94
Club B	PLN 3,000,000	PLN 3,000,000
Club C	PLN 2,969,999	PLN 1,162,000
Club D	PLN 3,545,000	PLN 1,050,000
Club E	PLN 9,800,000	PLN 10,890,000
Club F	PLN 5,000,000	PLN 6,550,000
Club G	PLN 0	PLN 0
Club F	PLN 12,000,000	PLN 6,000,000
Club J	PLN 300,000	PLN 375,000
Club L	PLN 11,000,000	PLN 13,000,000
Club N	PLN 450,000	PLN 395,000
Club O	PLN 0	PLN 0
Total:	PLN 52,314,999	PLN 46,389,348.94

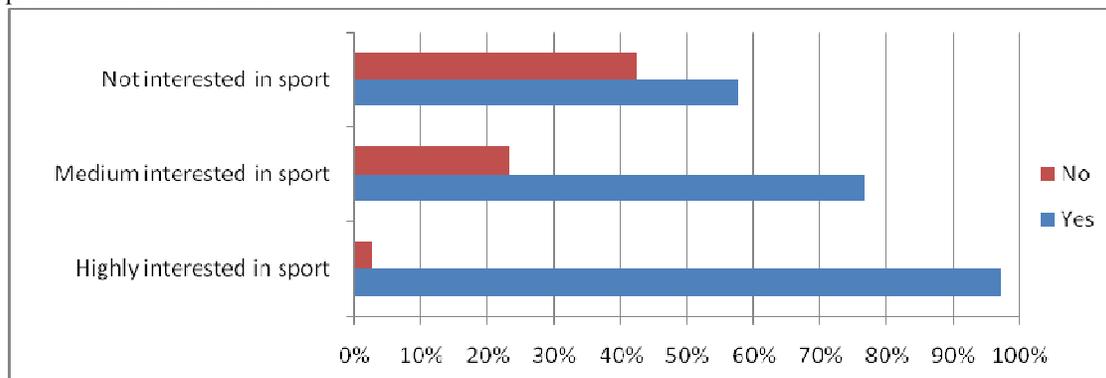
Source: Own study based on the information received on the grounds of the Act concerning free access to public information.

Fig.1. In your opinion, should Polish professional football clubs receive public funding from local government units? (percentage)



Source: own study based on a survey questionnaire with statistical support from Paweł Chmielowski.

Fig.2. In your opinion, has the COVID-19 pandemic had a negative impact on the financial situation of Polish professional football clubs?



Source: own study based on a survey questionnaire with statistical support from Paweł Chmielowski.

Discussion

The Financing of Polish football clubs by local government units

The sources and ways of financing sport are constantly evolving (Tetlak 2018). It is emphasised that local government units have many options in terms of financing sports clubs (Wąglorz 2015). The legal basis for the financing of sports clubs by local government units in Poland should be pointed out. It is worth mentioning that in Poland, sports clubs are one of the dominant forms of conducting sporting activities (Krześniak 2016). Purposeful subsidies are granted in accordance with the Polish law (Babczuk 2014). The doctrine indicates that sports clubs can be financed directly or indirectly (Tetlak 2017, Tetlak 2018). In accordance with Article 27(1)

of the Act of 25 June 2010 on sport - creating conditions, including organisational conditions, conducive to the development of sport is a task of local government units. This is not an obligatory task (Sawicka 2012). It is emphasised that at the same time the legislator, within the regulations concerning the local government system, includes physical culture tasks among the tasks of local government units (Sawicka 2014). The regulations in the Act on Sport extend the tasks concerning physical culture (Sawicka 2014). The grant is intended to pursue a public aim and may be used in particular to: 1) implement sports training programmes, 2) purchase sports equipment, 3) cover the costs of organising sports competitions or participation in such competitions, 4) cover the costs of using sports facilities for the purposes of sports training, 5) finance sports scholarships and remuneration of training staff - provided it improves the conditions under which members of the sports club receiving the grant can practise sport or increases the accessibility of the local community to the sports activities provided by that club. Football clubs can also receive support on the basis of the Act of 24 April 2003 concerning public benefit activities and voluntary work. Local government units may delegate or support sports clubs in the implementation of public tasks. Supporting and delegating usually take place after an open tender. It is pointed out that the only condition to be met by entities applying for a grant under this procedure is to conduct statutory activities in a given field (Babczuk, Kotowski, 2014). The granting of support under other procedures is an exception (Sawicka 2014). However, it should be emphasised that the European Union rules on state aid apply to the financing of sports clubs, which introduces a number of limitations (Tetlak 2017). A common way of granting aid is also to increase share capital. Polish football clubs are very often financed by local government units. The authors have analysed information pertaining to the financing of 12 football clubs which played in the Ekstraklasa in the seasons 2019/2020 and 2020/2021. As part of the research, they have requested public information on the financing of the clubs, the provision of public aid and the impact of the coronavirus pandemic on the financing of sports clubs. The analysed clubs in 2019 received PLN 52,314,999, while in 2020 they received PLN 46,389,348.94. It should be pointed out that 4 clubs received lower subsidies, 4 clubs received higher subsidies and the funding in the case of 4 clubs remained at the same level (in the case of two clubs there was no funding). It should be emphasised that in response to the request for public information, most local government units have indicated that the coronavirus pandemic had no impact on the provision of subsidies to clubs as regards the implementation of public tasks in 2020. In most cases all the funds were transferred in accordance with the provisions of the agreements concluded with individual clubs. It should be noted, that as a rule, there was a possibility for clubs to extend the implementation of the task by means of an annex and thus to spend the transferred subsidy over a longer period of time. One of the local government units has indicated that due to the coronavirus pandemic it reduced its expenditures on city promotion by approximately 10-15% and as a result the football club received PLN 1,000,000 less than initially had been assumed. It should also be emphasised that one of the clubs received PLN 6,000,000 less than in 2019. However, it seems that this is related to the local authorities' premeditated policy and not to the impact of the coronavirus pandemic.

The impact of the covid-19 pandemic on the funding of football clubs

With the outbreak of the covid-19 pandemic, national governments around the world were faced with the difficult task of mitigating the negative economic impact of lockdown. With the closure of the majority of businesses, there was a need to provide support to entrepreneurs through the use of public funds. Football clubs are nowadays functioning as enterprises in the realities of a market economy (Pawłowski 2020). Sports clubs carry out economic activities such as selling tickets, club gadgets or advertising services (Rischka-Słowik 2014). Football clubs in the Ekstraklasa (the highest division in Poland) are enterprises conducting business activity within the meaning of the Act on Entrepreneurs (Journal of Laws of 2018, item 646, later amended) and, on the basis of the regulations of Ekstraklasa S.A., they are obliged to adopt the organisational form in the shape of a joint-stock company, as each club playing in the highest division is obliged to acquire shares and become a shareholder of Ekstraklasa S.A. (Ekstraklasa Handbook for the 2020/2021 season. Information and Regulations, 2020).

In Poland, the main basis for providing financial support to entrepreneurs performing economic activity, including football clubs, is the Act of 2 March 2020 on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and crisis situations caused by them (Journal of Laws of 2020, item 374, later amended) and the Act of 31 March 2020 on amending the Act on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and crisis situations caused by them and some other acts (Journal of Law of 2020 item 568, later amended). Under Article 2a (1) of the Act of 2 March 2021, in order to counter COVID-19, the Council of Ministers is entitled to adopt government programmes for the provision of financial support targeted at individual entrepreneurs or groups of entrepreneurs, taking into account relevant special regulations and requirements concerning state aid. This provision is the basis for providing financial assistance to entrepreneurs under the so-called "financial shield". It allowed football clubs to be compensated for the losses they incurred because from the moment the state of epidemics was declared in Poland, sporting activities could not be performed at all until 18 May, and after that date they could be performed under considerable restrictions (Staniszewski, 2020). Under the programme "Financial Shield of the Polish Development Fund for Small and Medium-Sized Enterprises" adopted by the resolution of the Council of Ministers of 27 April, 2020, financial support was granted to football clubs in order

to realise the fundamental economic interest of the Republic of Poland in the form of ensuring stability of enterprises and the economy (par.2 sec. 2 of the Rules of Procedure for applying for participation in the government programme "Financial Shield of the Polish Development Fund for Small and Medium-Sized Enterprises"). Support could be granted to entities belonging to the SME sector, i.e. employing up to 249 employees (excluding the owner), and with an annual turnover for 2019 not exceeding EUR 50 million or a balance sheet total for 2019 not exceeding EUR 43 million, and not being micro-entrepreneurs and not being beneficiaries of funding granted under the government programme for large entrepreneurs ("Financial Shield of the Polish Development Fund for Large Companies"). In the context of granting financial assistance to football clubs, an important provision of the regulations for granting assistance from the Polish Development Fund is par. 10(5), according to which a large enterprise is an entity, 25% or more of the capital or voting rights of which are directly or indirectly controlled, collectively or individually, by at least one public authority. According to par. 5 of the regulations, the maximum amount of subsidy that football clubs could apply for was PLN 3.5 million. Support under the programme on the basis of subsidy agreements was granted to 11 out of 16 Ekstraklasa clubs, three of which in the maximum amount, and one in a slightly lower amount (PLN 3.48 million). The value of the aid granted was related to the value of the reported income losses over the relevant time periods. The granted funding could be allocated under par. 7 of the Regulations for expenses related to covering remuneration of employees, costs of purchase of goods and materials, costs of external services, current costs of servicing external financing, costs of lease (or other contracts of similar nature) of real estate used to conduct business activity, any receivables of public and legal nature, purchase of equipment and other fixed assets necessary to conduct business activity, however, excluding allocation of these funds for acquisition (takeover), directly or indirectly, of another entity; and early repayment of loans, provided that maximum 25% of the amount of the Financial Subsidy could be allocated for this purpose.

On 5 January, 2021 the Council of Ministers adopted a resolution pertaining to the government programme "Financial Shield 2.0 of the Polish Development Fund for micro, small and medium-sized companies". According to this programme, small and medium-sized companies could also receive a maximum of PLN 3,5 million. The amount of the subsidy was related to the forecast of costs and revenues as well as the gross loss. The minimum drop in revenue demonstrated by a company applying for financial aid was supposed to reach minimum 30 per cent. The decrease in revenue had to be demonstrated in at least one of such two periods: from 1 April 2020 to 31 December 2020 compared to the period from 1 April 2019 to 31 December 2019, or from 1 October 2020 to 31 December 2020 compared to the period from 1 October 2019 to 31 December 2019. Support was granted to enterprises operating in industries defined by the relevant PKD (Polish Classification of Business) codes. In the case of entities operating in the broadly understood sports industry, these are entrepreneurs performing activities related to: 93.11.Z - Operation of sports facilities; 93.13.Z - Managing facilities for improvement of physical condition; 93.19.Z - Other activity connected with sport; 93.12.Z - Activity of sports clubs. The last-mentioned activity code was added by means of the amendment of 2 February, 2021. Financial support received under the so-called shield 2.0 is completely non-refundable. Applications could be submitted by eligible entities until 28 February, so at the time of writing only two premier league football clubs are known to have received funding. Both received subsidies in the maximum amount, i.e. PLN 3,5 million.

In the context of providing financial support to football clubs, the "Aid Package for Polish Football" of the Polish Football Association should also be mentioned. Under the programme, the Polish Football Association distributed among the clubs of the Ekstraklasa, the 1st League, the 2nd League and the 3rd League an amount of approximately PLN 50 million for the 2020/2021 season. Each Ekstraklasa football club received an amount of PLN 1,843,000 from the Polish Football Association as part of the support.

The survey questionnaire

For the purpose of the article, the authors have conducted a survey to determine the respondents' attitudes to the issue of financing football clubs from the funds of local government units and the impact of the COVID-19 pandemic on their financial situation. In addition to providing information on gender, age and education, respondents would also state their level of interest in sport. Out of the total number of respondents, the vast majority were those who regularly follow sports events - 80.1%. An occasional interest in sport was declared by 10.3% and no interest in sport by 9.6%. The majority of those responding to the survey were young people (between 18 and 30 years old) and they accounted for 74.5% of the respondents. The respondents in the survey were obliged to answer the questions mentioned in the previous part of the article.

The answers to the question about receiving public funding from local government units by football clubs were very divided. In the opinion of just over half of the respondents (51%), Polish professional football clubs should receive public funds from local government units. The opposite view was held by 49% of the respondents. The split of responses was similar for both men and women, people with different educational backgrounds and classified by age. A correlation can be observed that with increasing age of the respondents, they are more in favour of financing football clubs by local government units (age group 31-40 - 60.8%, persons aged 41-70 - 100%). The diversification of responses in relation to question 1 depended on the level of interest in sport. Those declaring to be occasional followers of sporting events constituted 72.6% against the funding of

professional football clubs by local government units, while those not interested in sport at all were 100% against this type of practice. The opinion in favour of financing football clubs by local governments was represented by 60.2% of the respondents declaring a high interest in sport. Such a distribution of responses to question 1 may indicate a greater awareness among those with a strong interest in sport of the realities of the functioning of a football club. It should be pointed out that without city funding for football clubs, many of them would no longer be competitive (Jaworska 2020). For example, most football clubs rely on the use of infrastructure owned by local authorities on the basis of lease, tenancy or usage agreements (Perechuda 2020). In contrast, those with little or no interest in sport hold the view that local authorities should use public money (largely derived from the taxes of the residents of their municipalities) for other types of expenditure.

Those in favour of the local government funding of football clubs often justified their view with social arguments, such as: city and regional promotion, the strengthening of local bonds, development of children and youth, promotion of a healthy lifestyle and physical culture. The respondents also pointed to economic aspects, according to which football clubs have a shortage of private sponsors and the lack of support from local authorities would have a negative impact on the competitiveness of football clubs against foreign teams. The opponents to the funding of clubs by local authorities, on the other hand, mainly expressed the view that, as private entities, football clubs should operate using their own funds and those raised from sponsors. Those opposed to the financing of clubs by municipalities also pointed to: disparities between the funding of football clubs in different cities; the necessity of spending public funds on other purposes; the scarcity of public funds; corruption in football; enrichment of clubs through municipal support; the lack of benefits from financing football clubs for the general population of the municipality (some residents who are not interested in sports).

To the question regarding the impact of the COVID-19 pandemic on the financial situation of Polish football clubs, the vast majority of respondents (91.4%) expressed the opinion that it had a negative impact. In this case, a greater difference of opinion occurred in the answers given by women, 23.2% of whom do not believe that the pandemic had a negative impact on the financial situation of Polish professional football clubs. Again, a diversification occurs in the degree of interest in sport. Out of the respondents declaring no interest in sport, as many as 42.4% do not believe that football clubs will suffer financially as a result of the current situation. Among those interested in sport occasionally, the percentage of such responses was 23.2%. On the other hand, those declaring a very high interest in sport responded in 97.2% that the COVID-19 pandemic had a negative impact on the financial situation of Polish professional football clubs. Those who expressed such views indicated the following reasons for the negative effects of the pandemic on the budgets of football clubs: lack of match day income; withdrawal of sponsors due to the suspension of competitions; lack of income from tickets and merchandise sold in the stadium during the game; the need to pay high salaries to players with a valid contract as well as the financial problems of shareholders.

In contrast, those who took the view that the COVID-19 pandemic had not affected the funding of football clubs pointed out that they also received funding from other sources, e.g. UEFA (the European football federation), and that there were no new liabilities for the clubs as a result of the pandemic. It was also pointed out that, by suspending their competitions, football clubs were not exposed to the negative consequences of the organisation of matches involving supporters and the penalties imposed on football clubs as a result. From the point of view of the substance of the article, it is worth pointing out that the persons representing this view did not indicate any aid measures that would compensate football clubs for the economic restrictions imposed. Only one of the submitted answers indicated that the funds obtained from the so-called anti-crisis shield should be allocated to the salaries of club employees. It seems that this assessment of the state of matters may be due to the lack of information on the value of support provided to clubs and the lack of knowledge of specific financial losses incurred by football clubs. However, living in a pandemic reality makes it very difficult to obtain detailed information on specific topics on a daily basis.

The last question dealt with the issue of how much football clubs were compensated by the funding received under the so-called 'crisis shield'. The answers of the respondents were very divided in this area. More than a quarter of the respondents (26.9%) believe that football clubs should not receive funds from the so-called anti-crisis shield at all. There are almost twice fewer negative responses than in the case of the question on the issue of the local government funding of football clubs. More than a quarter of respondents (26.4%) declared that football clubs should be compensated for up to 20% of their losses. In turn, a similar percentage of respondents (21.7% and 21.5%) believe that football clubs should be compensated between 21% and 40% and between 41% and 60% of the incurred losses respectively. A small percentage of respondents believe that this compensation of losses should be between 61% and 80% and between 81% and 100% of the incurred losses. The differences in responses are evident when dividing the respondents by gender in the case of the answer that football clubs should not receive support from the so-called crisis shield. This is the view of 36.9% of women and 23.5% of men. Again, the greatest diversification occurs in the case of the respondents with different degrees of interest in sport. Those who are not interested in sport in 100% believe that football clubs should not receive any funding from the so-called "anti-crisis shield", and among those who are interested in sport occasionally, 50% of respondents consider this to be the case. On the other hand, those declaring a high interest in sport only in 15.2% of cases think that football clubs should not receive any funding from the Polish Development Fund as compensation for financial losses caused by the COVID-19 pandemic.

Conclusions

The analysis of the collected data leads to the conclusion that in the vast majority of cases the coronavirus pandemic has not affected the funding of football clubs from local authorities. However, in several cases a decreasing trend in the amount of transferred funds is visible, which may be indirectly related to the financial crisis. The year 2021 will be particularly important in terms of the research conducted. The current pandemic and the increasing financial crisis will affect the amount of funding transferred to professional football clubs.

The grounds on which football clubs have received financial support indicate that they have, in many cases, received support to compensate for their losses. The question of whether the COVID-19 pandemic negatively affected the finances of football clubs in Poland will be answered in the future. Football clubs may suffer financial losses in following years if, for example, they cannot count on support from public money or sponsors. It is worth mentioning that sponsorship is an important source of income for sports clubs, as more than two thirds of all sponsorship activities are related to sport (Górecka 2020). Despite the fact that, at present, clubs receive state support, it is perceived by most to be insufficient to compensate for losses incurred. It should be noted, however, that state funding of professional football clubs is an issue which raises very mixed feelings among the public. On the one hand, the role of local and regional authorities in financing sport is recognised, but, on the other, it is emphasised that private operators should operate within their financial resources.

References:

- Adamczuk F., (2014), Public financing of sport in Germany [Finansowanie sportu ze środków publicznych w Niemczech], [in:]: Babczuk, A., Talik, A. (ed.), Financing sport from public funds [Finansowanie sportu ze środków publicznych], p. 423-430.
- Adamus R., (2020) The need for change in the approach to insolvency of sport clubs in the regulations of the European football federation, *Balkan Social Science Review* 15 (2020) p.197-199.
- Babczuk, A., Kotowski, J., (2014), The Act on public benefit activity and volunteerism as a basis for subsidizing sports clubs by local government units [Ustawa o działalności pożytku publicznego i o wolontariacie jako podstawa dotowania klubów sportowych przez jednostki samorządu terytorialnego], [in:]: Babczuk, A., Talik, A. (ed.), Financing sport from public funds [Finansowanie sportu ze środków publicznych], p. 43-71.
- Babczuk, A., (2014), The Act on Sport as a basis for subsidising sports clubs by local government units [Ustawa o sporcie jako podstawa dotowania klubów sportowych przez jednostki samorządu terytorialnego], [in:]: Babczuk, A., (2014)., Talik, A. (ed.), Financing sport from public funds [Finansowanie sportu ze środków publicznych], p. 73-92.
- Beuer C., Wicker P., (2018), Public subsidies for sports clubs in Germany: funding regulations vs. empirical evidence, *European Sport Management Quarterly*, Volume 19, 2019 - Issue 5, p. 562-582.
- Brzeziński M., Kiełbasiński W., (2018), Sponsorship of sports clubs by companies with equity of State Treasury as a State aid [Sponsorowanie klubów sportowych przez spółki z udziałem Skarbu Państwa jako pomoc publiczna], *Law and Politics [Prawo i Polityka]*, Issue No: 8, p. 62-72.
- Davies Ch., (2020) Sport and COVID-19: A question of management and contracts, *James Cook University Law Review* (2020), p.127-128.
- Figueroa P., Gil R., (2020) The European Union Subsidy Rules and Football, *Business Law International* Vol 21 No 2 (2020), p.183-184
- Górecka D., (2020), Selecting the right football club to sponsor: multi-criteria analysis, *Journal of Physical Education and Sport (JPES)*, Vol. 20 (Supplement issue 5), 2020, p.2867.
- Jaworska M., 2020, European football at the cross-roads, *Journal of Physical Education and Sport (JPES)*, Vol 20 (Supplement issue 2), 2020, p.1190.
- Kiełbasiński W., (2020), Valencia CF vs. European Commission: commentary on the Judgment of the General Court of 12 March 2020 [Valencia CF vs. Komisja Europejska: glosa do Wyroku Sądu z dnia 12 marca 2020 r.], [in:]: Batorski J., Kościółek S. (ed.), Governance with code, youth on sport 2020 [Zarządzanie z kodeksem, młodzi o sporcie 2020], p. 119-128.
- Krześniak, E., (2016), Sports clubs and organizations in Polish law in comparison with foreign solutions [Kluby i organizacje sportowe w prawie polskim i rozwiązań zagranicznych], p. 322-324.
- Marczak A. (2014), Public financing of sport in Spain [Finansowanie sportu ze środków publicznych w Hiszpanii], [in:]: Babczuk, A., Talik, A. (ed.), Financing sport from public funds [Finansowanie sportu ze środków publicznych], p. 405-422.
- Pawłowski J., (2020) Financial condition of football clubs in the Polish Ekstraklasa [Kondycja finansowa klubów piłkarskiej Polskiej Ekstraklasy], *Journal of Physical Education and Sport (JPES)*, Vol. 20 (Supplement issue 5), 2020, p.2842.
- Perechuda I., (2020), Utility of financial information in managing football business model: Case from Central Eastern Europe, *Journal of Physical Education and Sport (JPES)*, Vol. 20 (Supplement issue 2), 2020, p.1260.

- Rischka-Słowik B., (2014), The constitution of sport in the European Union [Konstytucja sportu w Unii Europejskiej], p. 137
- Robins N., Puglisi L., Yang L., (2020) State Aid Tools to Tackle the Impact of COVID-19: What Is the Role of Economic and Financial Analysis? *European State Aid Law Quarterly* (2020), p.137-138
- Sawicka, K., (2012), Financing the development of sport from the budget of a local government unit [Finansowanie rozwoju sportu z budżetu jednostki samorządu terytorialnego], [in:] Blicharz, J., (ed.), *Legal aspects of privatization [Praspekty prywatyzacji]*, p. 245-270.
- Sawicka, K., (2014), Legal bases of financing sport from the budget of local government units [Podstawy prawnego finansowania sportu z budżetu jednostki samorządu terytorialnego], [in:] Babczuk, A., Talik, A. (ed.), *Financing sport from public funds [Finansowanie sportu ze środków publicznych]*, p. 29-42.
- Staniszewski, R., (2020), Polish economy in quarantine - analysis of economic and social indicators as well as formal and legal solutions related to counteracting COVID-19 [Polska gospodarka na kwarantannie - analiza wskaźników ekonomicznych, społecznych oraz rozwiązań formalno-prawnych związanych z przeciwdziałaniem koronawirusowi COVID-19], p.189
- Tetlak, K., (2017), Financing sport from public funds [Finansowanie sportu ze środków publicznych], [in:] Leciak, M., (ed.), *Lexicon of sports law [Leksykon prawa sportowego]*, p. 37-40.
- Tetlak, K., (2018), Public finance and taxes in sport [Finanse publiczne i podatki w sporcie], [in:] Leciak, M., (ed.), *Sports Law [Prawo sportowe]*, p. 255-257.
- Tetlak, K., (2018), Public financing of sport based on the example of Poland and Hungary [Finansowanie sportu ze środków publicznych na przykładzie Polski i Węgier], [in:] Ciołek, A., Wnorowski, J., (ed.), *Law. Sport. Finance. Between the integrity of autonomous regulations in sport and the provisions of commonly binding law [Prawo. Sport. Finanse. Pomiędzy integralnością autonomicznych regulacji w sporcie a przepisami prawa powszechnie obowiązującego]*, p. 35-55.
- Wąglorz A., (2015), Financing of sports clubs by municipalities [Finansowanie klubów sportowych przez gminy], [in:] Wróbel, K., (ed.), *Modern challenges of sports law - between culture, business and the need of security [Współczesne wyzwania prawa sportowego – pomiędzy kulturą, biznesem a potrzebą bezpieczeństwa]*, p. 125-135.
- Weston M.A., (2020) COVID-19's Lasting Impact on the Sports Industry: Financial, Legal and Innovation, *Santa Clara Law Review* 61, p.121-158