

THE FUNDING OF SPORT AND SPORT PARTICIPATION

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ABSTRACT

Assessing the impact of the professionalization of sport is often limited to aspects of commercialization and the funding models embraced by professional sports clubs; it can also be limited by benevolent inattention to amateur sport and/or whether it is affected by professionalization. This paper seeks to understand the funding regimes and expenditure patterns associated with amateur sport, and to identify links to dimensions of professionalization and professionalism. It does so by examining the resources required for the delivery of amateur sport at both the provider club level and at the level of a governing or organising body operating as a league, association or union, and by then developing a novel model that encompasses accounting and behavioural concepts.

In particular, the paper outlines a novel 2x2x2 conceptual framework that links the accounting concepts of *fixed* and *variable* costs with the sport-based notions of what constitutes perceived *discretionary* and *non-discretionary* expenditure, and with *play-related* and *non-playing related* expenditure. The latter two expenditure categories are then separated respectively by notions of what constitutes *match* and *development-related* expenditure, and *property and member-related* expenditure, to form an extended sixteen cell grid.

Insights are presented about the nature of funding across sport and the funding and cost of sport participation at club level, as well as the impact of professionalization on the amateur code. For the case study undertaken, findings indicate, for example, the minimal contribution of players to the funding of sport and sport participation, via member subscriptions; and the dependence on sources of funding from outside the sport.

Keywords: club sport, rugby union, sustainability of sport, amateur sport finances.

INTRODUCTION AND BACKGROUND

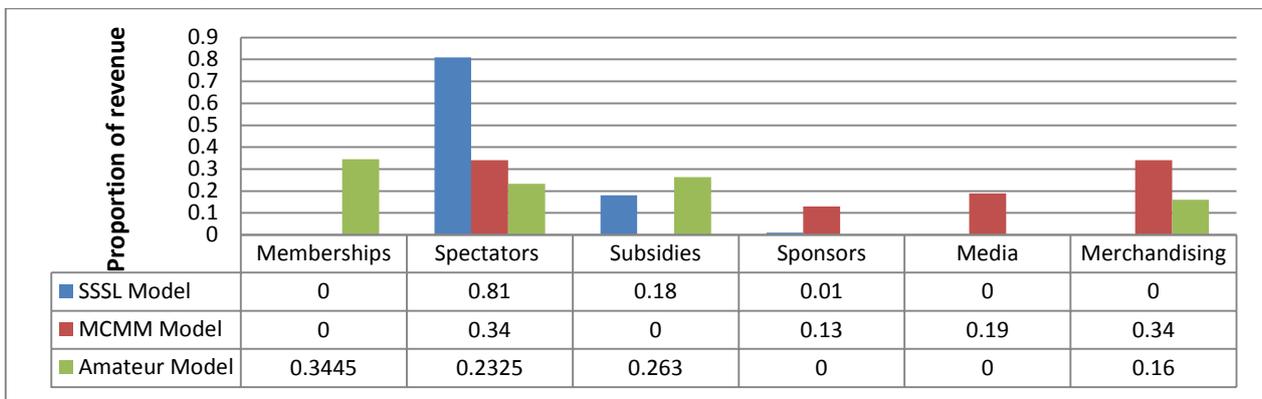
The benefits of professional sport manifest as better conditioned and prepared athletes, higher skill levels leading to greater spectacles and highly competitive contests attracting large spectator and viewing audiences. The latter often lead to greater commercial opportunities, in general, and to enhanced media rights and greater interest in developing sponsorship relationships, in particular. Such additional streams of commercial revenues may then further contribute not only to the professionalization of sport, for example, improved venue and spectator facilities, balanced competitions, yet more commercial opportunities, but also provide facilitate the professionalism of athletes by improving training facilities, medical services, and guidance on personal development. Fans also contribute directly and significantly to revenues through purchasing stadium memberships, season and match tickets, as well as through purchase of sport and team-related merchandise [2] [12].

While professional sport brings rewards to its athletes, teams, team and competition owners, fans and supporters, there can also be benefits for the relevant amateur sport code, its teams and athletes, as greater or heightened media visibility can encourage new player participation as well as developing a general understanding and acceptance of that code. In addition, in some countries and some codes, surplus revenues can bolster National, Regional or local Sports Organisations (NSOs, RSOs). Nevertheless, it has generally been assumed that professionalization and professionalism has not altered the manner in which amateur clubs manage their financial affairs as member clubs, because it has been further assumed that 'grass-roots' clubs are predominantly funded by local enthusiasts seeking to maintain the amateur [2]. The research reported in this paper balances this view by specifically considering the sport of rugby and the case of the professionalization of rugby in New Zealand, and its attendant effects on professionalism. By relating to different models and patterns of sport funding, this paper explores how more than fifteen years of professionalization and professionalism has been accompanied by changes to the funding base, the funding levels and allied expectations of amateur sports clubs. Specifically this research analyses the direct and indirect impact of professionalization, and of funding from professional sport on grass roots sports clubs. In particular, it highlights the impacts of changing revenue streams on clubs and the manner in which costs are perceived. While analysis of rugby, which is a 'national sport' in NZ, may be a special case, this paper offers insights about the impact of professionalization on amateur clubs.

PROFESSIONAL SPORT – FINANCIAL / OPERATIONAL MODELS AND REVENUE

In this paper, the term ‘professionalization’ has a specific meaning. The professionalization of sport encompasses the player change from amateur status to a paid professional; from amateur to professional clubs; and as a platform for growing professionalism. In terms of funding models in sport, Andreff and Staudohar [2] describe four different models - three different professional models and one amateur - reflecting patterns of expenditure and the expectations of sporting organisations. For example, they describe the professional *European traditional* model which, in the absence of sponsorship revenues, media rights and commercial rights, focuses on maximising gate receipts and local input (*Spectators-Subsidies-Sponsors-Local* -- SSSL) (see Figure 1) - gate receipts comprising about three quarters of revenues and government subsidies about one sixth. However, since the 1980s, a professional *Contemporary European* model has emerged where television rights have driven a *Media-Corporations-Merchandizing-Markets* (MCMM) model, with gate receipts comprising about one third of revenues and the balance from merchandizing (around one third), sponsors (one sixth) and media (one fifth) [2]. This MCMM model reflects a commercialization of sport in order to fund professionalization..

Figure 1: Comparative Revenues – for Andreff & Staudohar’s (2000) SSSL, MCMM and Amateur Models



(This chart uses data Manchester United data as a ‘typical’ MCMM model)

Figure 1 shows the impact of this change in models on French football clubs from 1970 (SSSL Model) to 1998 (MCMM Model) as extrapolated from Andreff and Staudohar [2]. Separate from the professional models, they [2] describe an operational and financial model/pattern of European amateur sports which they note “has remained fairly stable over the years and is not expected to change much in the future”. Similar stability in local participation and democracy has long been an important attribute of amateur sport [6], as suggested by the self-organising development of *unions, associations, federations* and *leagues* to agree on rules and create competitions between members or member clubs. Indeed, instead rather than focus only on economic outcomes, it is expected that amateur clubs will focus on their mission – to develop their sport, to encourage participation. In this respect, sport is similar to other non-profit organizations, and it is often manifested as a belief in the social value of the sport as ‘service’ rather than exclusively its economic value. However, there are differences between sports and the non-profit sector generally. It has been noted [7a] that sports and recreation organizations are more likely to have members or a membership base than other non-profit organizations. Further, as is the case in Canada, the sports and recreation sub-sector, which generally comprises smaller organizations, depend more on membership fees and trading, while the non-profit sector as a whole, where organisations are larger, depends on income from service fees and donations. Sports clubs’ dependence on member- and earned-income (and relative lack of dependence on the government grants or contracts which are common in the non-profit sector) yields the sports sector a level of autonomy that is not enjoyed by sister non-profit organizations [7b]. However, because fewer sports organizations register as charities, they are less likely to attract charitable donations, making it likely that they, too, will struggle for support [7]. Some other UK evidence [13] indicated that not only were more than a quarter of sports clubs running at a loss, but many clubs were also experiencing falls in annual income. In addition, the limited availability of revenue sources was also a feature of German and NZ amateur sports clubs [3] [4] [14]. It is not surprising then, that in general, amateur sports and recreation organizations (SROs) depend largely on volunteer support [6] [8] [9] [10], and, that, for example, in Canada, in particular, it was found [7a] that SROs attract more volunteer hours than non-profit organizations generally. This provides support for the prior observation [2] relating European amateur clubs relying heavily on volunteers and potentially attracting only low

levels of commercial funding. In order to provide a base to explore these notions in a non-European context, and the effects of professionalization this paper analyses the expenditure patterns of amateur rugby clubs in NZ.

Applicability to Rugby

In 1995, the South Africa, New Zealand and Australian Rugby Unions formed a composite entity/joint venture known as SANZAR to develop and manage the sport's first professional rugby competitions – the international, inter-provincial Super Rugby competition, and the Tri-Nations competition between the national representative teams. The necessary funding arose from a multi-country billion dollar contract for television media rights in the three countries. Professional rugby therefore emerged at provincial (or state regional) and national level. Initially, a Super 12 (now Super 15) competition was established with regional franchises fielding professional teams from each country [12]. At the outset, the organisational, management and financial structures put in place by the New Zealand Rugby Union (NZRU) differed from the other countries. For example, the NZRU created and held ownership of five regional franchise teams representing all geographical areas, but mandated that one host PU in each region hold and operate the management license for each team. To address issues of maintaining competitive balance, the NZRU also chose to distribute funds to franchises for player development and marketing [12].

O'Brien and Slack, in their study of the professionalization of rugby union in England [9], noted that professionalization not only benefited the players via salaries, but also facilitated professionalism amongst players, administrators and support staff - and changed the elite clubs' mode of operations. Their studies of the emergence of professional rugby in England [9] [10] showed it to be a turbulent process, characterised by uncertainty of revenues; by the financial failure of some formerly amateur clubs which had made constitutional changes to governance structures to facilitate operation as limited liability companies (LLCs); and by conflict between club members and new owners. While amateur values and voluntarism previously underpinned operational norms, the dominant logic of professionalization was that new funding streams would facilitate more expansive operational forms, drive commercialization, and create virtuous revenue and market growth – and that such economic benefits would permeate professional clubs as they moved towards financial structures that reflected a MCM model.

Meanwhile, in England, and in NZ, the amateur game continued to be the life blood of the professionalised sport, funnelling promising players into the professional code and providing opportunities for fans to watch elite competition in their local area. Indeed, today, amateur clubs continue to operate at local and regional level and compete fiercely for provincial or regional titles and accolades. Players may not be paid at local level in the amateur game, but clubs vie for gifted players in different ways to ensure on-field success [11], which in turn attracts more gifted players and the attention of the professional teams' head hunters. The RSOs (in this case the PUs) are responsible for the operation of these provincial competitions. Amateur clubs are expected to continue to operate in an amateur way, with no payments for those playing or coaching the game, and with no payment for those involved in other organisational, managerial or administrative roles - that is, by depending on volunteers.

Nevertheless, it is hypothesized that the opportunities provided by professionalization are likely to impact amateur clubs' operations, in particular their expenditures as they seek to support promising players. Therefore, in exploring the impact of the professionalization on the amateur game, this paper analyses the operations of amateur rugby clubs in reference to manifest patterns of expenditure, and particularly to volunteers' perceptions of how expenditures are categorised. Such categorisation makes use of conceptual distinctions between *discretionary* and *non-discretionary* costs, *fixed* and *variable* costs; distinctions of a sporting nature reflecting *match/playing* or *development* costs; and distinctions of an operational nature relating to social and physical infrastructure.

CONTEXT OF RESEARCH

The PU chosen as the case study union, the Wellington Rugby Football Union (WRFU), is typical in many ways of others throughout NZ where 27 PUs operate and field semi-professional teams in a national provincial competition. In addition, the WRFU hosts, and owns the license for one of the five teams, the Hurricanes, in the SuperRugby competition also involving five Australian and five South African teams.

In a recent review of the 14 PUs (PUs) by Deloitte [5], it was noted that local support, as measured by match attendance and gate receipts, for these semi-professional teams had dropped from 25% of revenue in 2007 to 13% in 2011. By 2011, over two-thirds of PU revenue was derived from business sponsorships, grants from gaming trusts or the NZRU (64% of revenue in 2007 and 70% in 2011). It could be suggested that the PUs are operating in a manner akin to an SSSL model (especially those PUs without Super Rugby franchises). Due to such declines, the on-going viability of the semi-professional and amateur game was questioned, or at least the structures that are

currently operating on a national basis in national competitions [5]. However, whilst the study shows that declining revenue is matched by declining expenditure, the pattern of expenditure remains the same, with approximately one half (49%) of expenditure related to team and game costs, just under one third (30%) to growing the game (sport development) and one fifth (21%) to administration. Furthermore, in aggregate, the PUs returned a net deficit every year of the study. This is of concern as these *unions* of the amateur clubs have responsibility for fostering the game’s development.

METHOD

This paper reports on the patterns of expenditure and funding in the 18 amateur clubs that comprise the WRFU.

Table 1: Initial Categorization Framework for Expenditure

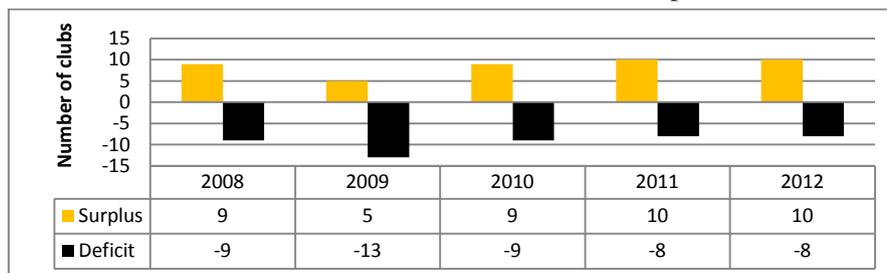
Type of Expenditure	Discretionary	Non-discretionary
<i>Fixed</i>	“Not necessary” expenditure that does not change with the number of teams e.g. repainting the clubrooms	“Necessary” expenditure that does not change with the number of teams e.g. Council lease, interest expense
<i>Variable</i>	“Not necessary” expenditure that changes with the number of teams eg. after-match catering/midweek meals	“Necessary” expenditure that changes with the number of teams e.g. team clothing/gear

Accounts for each club covering the most recent five years of operations were gathered from the National Incorporated Societies and Charities Commission websites¹ and, where necessary, from the WRFU with whom Annual Reports must be lodged as a matter of constitutional compliance. These *Statements of Financial Performance* and *Statements of Financial Position* from 2008-2012, formed the basis of a preliminary analysis. In addition to this analysis, interviews took place with a purposive sample of six treasurers and a focus group was organized to involve other clubs and to provide an understanding of expenditure and income/revenue patterns, and to ascertain the extent of professionalism developed within grass roots amateur in the data collection process. Expenditure was initially categorized on a *fixed/variable* and a *discretionary/non-discretionary* basis (see Table 1.

RESULTS AND FINDINGS

Amateur clubs in NZ have the status of *incorporated societies* and are regarded as ‘non-profit’. Ironically, it was found that over the five years analysed, half of the clubs made losses in any one year. In the early years following professionalization in 1995, there were no immediate (or anticipated) economic benefits for clubs in Wellington. However, benefits did materialise following the 2000 year opening of the new Westpac Stadium in the city.

Figure 2: Union-wide Performance: Number of Clubs in Surplus/Deficit (2008-2012)



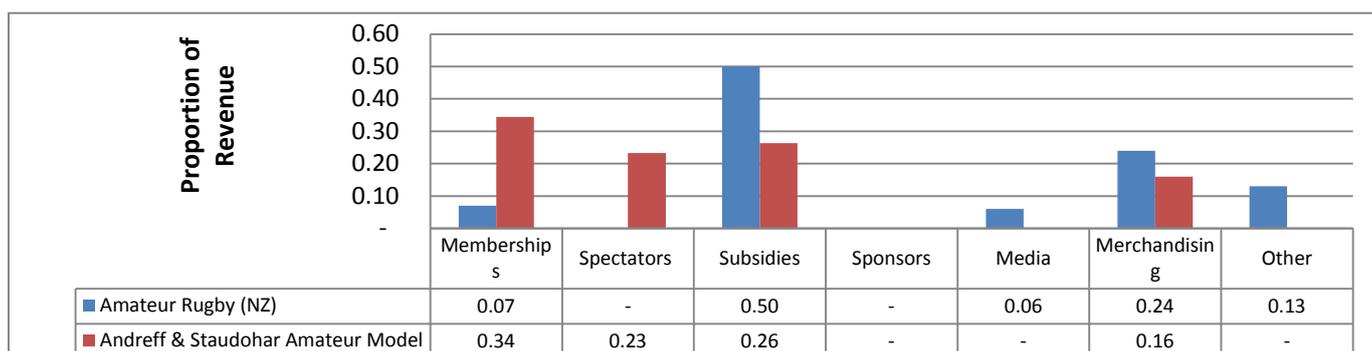
A honeymoon period for the stadium as *the place to be*, together with relative success on the playing field for the elite professional Hurricanes team (in the international Super 15) and the semi-professional Wellington Lions (in the national championship), dramatically increased guaranteed revenue streams through Stadium Membership and Season Ticket sales, co in contributing to healthy profits for the Hurricanes and the Lions, that were not only fed back into the professional game but also directed towards investment in the amateur game. Amateur clubs received substantial ‘trickle down’ benefits for a number of years, with more than one club agreeing with an interviewee who stated that the ‘Westpac Stadium turned the rugby club’s finances around’. Indeed for the best part of a decade, amateur rugby clubs in Wellington benefitted when their local professional franchise enjoyed excess revenues and received shares of owner-dividends or funds proportionate to their registered player base. However, by 2009, attendances and season ticket sales had dwindled, and these trickle down benefits ceased. That year, 13 of the 18 Wellington clubs made a loss, perhaps having planned for the funding to continue (see Figure 2).

¹ <http://www.societies.govt.nz/cms>, and ¹ <http://www.charities.govt.nz>

Revenue

Figure 3 shows the average revenue of the amateur clubs over time. In comparison to the *European traditional amateur sports model* [2] [6], we note the extremely low contribution of membership revenues (7%) and the high levels of revenues from grants (50%), where such contributions were up to one third (30%) of revenues. While such prior work [2] suggested that the revenue pattern/model for amateur sport had been stable, the data for this study suggests that professionalization has had an impact on several aspects of the amateur game. In addition, the availability of gaming trust funds has led the NZRU to state that any changes to the allocations of funds would do “lasting and widespread harm” to the game. As one interviewee noted, revenues from gaming trusts have a direct impact on membership fees, raising the disparity between fees for rugby and other sports, on the one hand, and also meeting the need to keep membership fees low because of the socio-economic composition of their players.

Figure 3: Breakdown of Annual Revenue of Clubs (2009-2012) relative to Andreff & Staudohar’s (2000) Model [2]



It was found that even where lower rugby membership fees are set (on average, \$120), they are or can be offset by the grant funds. Whilst other local team sports set membership fees for individual players at a higher level (\$250-\$450 per season), their funding relationships with their parent bodies are different, as is the degree of professionalization, the degree of commercialization, and also the access to funding of these bodies. For instance, whilst a large proportion of the membership fees paid by soccer, hockey and netball players to their clubs is sequestered by their parent bodies, the operations of NZRU or the WRFU provide sufficient commercial and other revenues to obviate the need to draw on the grass roots to fund the elite game or provincial or national operations. The findings on revenues related to the amateur clubs, and how such revenues may be sourced, appear to be at odds with prior work [2] [6], particularly in terms of clubs’ perceptions of what can be charged for membership fees. As a complement to examination of revenues, we also sought to determine how the expenditure patterns of amateur clubs might reflect the growing professionalization of the sport.

Expenditure

Almost one third of expenditure (31%) related to game activities; nearly one quarter (21%) to *game development*; one third (32.6%) was property or infrastructure-related; and one tenth (11.5%) related to administration (See [3]).

Table 2: Breakdown of Expenditure across Amateur Clubs

Type of Expenditure	Non-Playing Expenditure		Playing Expenditure		Overall
	Clubroom & Facilities NC	Member/Admin/Social NM	Match Related PM	Development PD	
<i>Fixed – Discretionary</i> FD	11.2% * NCFD	0.9%	0.4%	0.8%	13.3%
<i>Fixed – Non-Discretionary</i> FN	15.7% NCFN	4.2%	3.1%	18.1% PDFN	41.1%
<i>Variable – Discretionary</i> VD	0.0%	2.5%	3.2%	1.7%	7.4%
<i>Variable – Non-Discretionary</i> VN	5.7%	3.9%	24.4% PMVN	0.4%	34.4%
Overall	32.6%	11.5%	31.1%	21.0%	96.2% **

*% of Total expenditure: 2011-2012 Union Average

** 3.8% of expenditure was unclassified/other

More than three quarters (75%) of expenditure was deemed to be *non-discretionary* (41.1% *fixed*, 34.3% *variable*), with one fifth (20.7%) being *discretionary* (13.3% *fixed*, 7.4% *variable*). The expenditure most likely to be deemed *non-discretionary* was the *Playing (match-related)* expenditure (3.1% *fixed*, 24.4% *variable*) and *Playing (development)* expenditure (18.1% being *fixed*, 0.4% *variable*). The categories of *non-discretionary* expenditure were dominated by the costs of clubroom/property infrastructure (15.7% being *fixed*, 5.7% *variable*). Within *playing* expenditure, it was the *match-related* expenditure most likely considered as vital and *non-discretionary*, including *development* expenditure facilitated by the WRFU decision to match-fund RDO employment deemed to be essential for development and survival.

While it was estimated that *match-related* expenditure had averaged \$283 per player, player membership fees had contributed in aggregate to less than half (40% = \$120) of that amount. However, in relation to the total expenditure of clubs, it was found that the shortfall per adult player averaged \$862 – a shortfall partially covered by gaming trust revenues, sponsorships miscellaneous fundraising, WRFU dividends etc.

Professionalization and Professionalism

Findings suggest dual impacts of professionalization: on revenue (with the trickle down and conservatism in setting membership fees) and also on expenditure (with increasingly professionalised services being demanded by players). However, while some clubs held onto the amateur code irrespective of the professionalized environment, others believed that some flexibility could be allowed in relation to spending on player and team development, and some club operations. By contrast, at other clubs, requests for monetary sweeteners were being met with strong resistance. Overall, such ambivalence or equivocality about the role of money within the game was also evident in that clubs used other means to motivate and encourage player development. For whilst it is recognised that players appreciate the benefits of expert coaching, it is also recognised that the efforts required to support players requires dedicated volunteers, that is, the impact of professionalism also reaches the volunteer level.

DISCUSSION AND CONCLUSION

The research outlined in this paper sought to identify effects of professionalization on amateur rugby in NZ, and to do so by exploring how financial structures manifest in the amateur game as patterns of revenue and expenditure, reflect behaviour associated with the adoption of aspects of professionalism. This study has built on, and extended, prior work on professional sports teams [2] [6] to the domain of amateur rugby union clubs in NZ. While prior research had hypothesized that amateur clubs rely heavily on membership fees, spectators and subsidies, the case of amateur rugby clubs is at variance to this finding. Indeed, revenue from membership fees (and funds distributed by the WRFU) has made only a minor contribution (6-7%) to total revenues received by the amateur rugby clubs in Wellington. By contrast, the major revenue stream has been from grants from gaming trusts funded through gaming operations.

The financial woes of both professional and amateur sports clubs have been commented on in prior work (for example, [1] [4] [14]). The amateur rugby in this study also showed signs of financial vulnerability. Indeed, half of them recorded losses in any one year. We also note a feature not evident in other studies – that amateur rugby clubs, which had benefitted regularly from the distribution of sport-wide funds, in particular, ‘trickle down’ from the profits of the professional arm of the sport, were adversely impacted (in 2009) when those distributed funds unexpectedly stopped when those profits dwindled. Whilst it is noted such loss of revenue has had major impact on the financial health of clubs, it was necessary that expenditure patterns be examined to better understand what may also contribute to financial woes. In addition to the *match-related playing* expenditure, this study surfaced that significant sums have been spent on *game development* within the clubs’ affinity or geographical catchment area, by employing and deploying rugby development officers (RDOs), funded by matching funds from the WRFU and also by grants from gaming trusts. It is evident that clubs not only consider that RDO development work contributes to the sustenance of rugby in their localities, and to the national game, but that it also reflects the clubs’ participation in, and contribution to, growing professionalism within the sport. As such, many clubs perceive expenditure on *game-development* via RDOs and other coaching organisations, as *non-discretionary*.

While this analysis has highlighted the changes in amateur sport at the club level, due to the professionalization of rugby, the conceptual framework presented here can be used by researchers and treasurers to categorise and analyse expenditure, with the intent of recognising which costs are *discretionary*, and can be avoided, and which are *non-discretionary*. Recognising these costs should enable clubs to reconsider revenue expectations and more accurately assess the necessary funding of participation and the cost of *a* game to set revenue targets. Therefore, an extension of this schema to other sports would be helpful for its development.

At the governance level, there is a need to understand what impacts the health of the sport: the funding and cost of *the* game – reflecting the affordability and financial health of the sport, as well as its health of the sport as a sport. The framework developed in this paper not only contributes to a better understanding of expenditure patterns, but also what drives such patterns in terms of perceptions and attitudes that are prevalent within amateur clubs. As such, this paper makes both a theoretical and practical contribution. It details the development of a novel 2x2x2 conceptual framework that links standard accounting notions of *fixed* and *variable* costs with the sport-based notions of what constitutes perceived *discretionary* and *non-discretionary* expenditure, and with *play-related* and *non-playing related* expenditure. The latter two expenditure categories are then separated respectively by notions of what constitutes *match-* and *development-related* expenditure, and *property-* and *member-related* expenditure, to form an extended sixteen cell grid. The paper also contributes to the development of an amended *amateur* ‘model’ of funding and expenditure, building on the prior work Andreff and Staudohar [2], and Enjolras’ [6], conceptualisation of the operational and financial model/pattern of European amateur sports.

In addition, the paper also informs a discussion of how professionalization can affect the underlying amateur sport, in particular, how professionalization facilitates and engenders a professionalism that raises expectations about what clubs could contribute with respect to *player* and *game development*, and what facilities, services etc that they provide for players. Further research about professionalism, its relation to professionalization; the management of growing expectations of professionalism within amateur sport and its impact on players and clubs; and the effect of professionalization on other amateur codes, would be useful to expand on this theorisation.

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