

The spanish professional soccer foundations **Las fundaciones clubes de futbol profesionales en España**

Qing Chen

Shanghai University of Sport, China

Cristina López de Subijana

Universidad Politécnica de Madrid, España

Abstract

Sports foundations aiming at promoting sports activities partly outline the nonprofit area with specific concern. This study attempts to know the functions, general interests of professional soccer foundations in Spain, to describe their main characteristics and to ascertain if there are significant differences among them, according to their descriptive features. A document survey and analysis was carried out, with an assistance of own establishment of documental database. The findings not only indicate a significant difference between the classification of Spanish soccer foundations and their antiquities, but also manifest the tendency of the existence of physical person in members of founders with regard to its antiquity. The results of the present work implied that there were great dissimilarities of the elaboration of regulations depending on different regions in Spain.

Key words: soccer; foundations; sports organizations; legislation; nonprofit.

Resumen

Dentro del sector asociativo, las fundaciones deportivas tienen el propósito específico de desarrollar actividades de promoción deportiva. Este estudio intentó conocer las funciones, e intereses generales, de las fundaciones del futbol profesional en España, describiendo sus principales características y comprobando si existían diferencias significativas entre ellos. Se utilizó el análisis documental y se realizó una base de datos documental. Los resultados indicaron que existía una diferencia significativa entre los diferentes tipos de clasificación de una fundación del fútbol profesional en España en función de la antigüedad de dicha fundación. También se manifestó una tendencia de la existencia de personas físicas o no, dentro del tipo de fundadores, en función de la antigüedad de la organización. La presente investigación pone de manifiesto la gran variedad en las legislaciones dependiendo de la comunidad autónoma de origen.

Palabras claves: futbol; fundaciones; organizaciones deportivas; legislación; sin ánimo de lucro.

Correspondence/correspondencia: Cristina López de Subijana

Universidad Politécnica de Madrid, España

E-mail: c.lopezdesubijana@upm.es

Introduction

The past two decades have witnessed an upsurge in the number of foundations around the world (McCarthy, 2001). Within more reduced scope, Spanish sports foundations have encountered a dramatic growth in recent 20 years (Arévalo, 2006), furthermore, Spain is probably one of the EU member countries with a highest number of registered foundations today, with 12,921 registered and non-extinguished foundations as of late 2009 (Rey, 2011).

From a worldwide perspective, with the support of favourable policy and organized system, the model of grant giving predominates in the foundations of USA with a tremendous growth in nonprofit sector (Wing & Pollak, 2010), whilst in Europe, considering the regulations differ among countries, the majority of foundations are inclined to dedicate to the issue of art and education (Anheier, 2001). Nevertheless, in Spain, the foundations, more specifically, considered as "civil society and belong to the so-called Third Sector" (Olabuénaga, 2001) undergone some significant transformations and a process of revitalization in the late 20th century and the first 21th century, both foundations and sports (Arévalo, 2006).

According to the antecedent studies, (Domínguez, Cerrato & García, 2001) points out the reality of the foundations in Spain by means of an analyze sociological, psychosocial and financial. In the opinion of (Anheier, 2001), the foundations of Spain are categorized as Mediterranean model, which could yield an implication of the theory of managing organizational culture proposed by (Slack & Parent, 2006). Besides, Ortega and Jiménez (2012) exemplify Real Madrid Foundation to demonstrate its social and physical educational function through the sport.

In accordance with the related studies, some old resources hold up the sight in this area of investigation, therefore, multidisciplinary study methodology was employed since it involves policy and law issues such as tax payment, effectiveness, social responsibilities (Schülter, Wlakenhorst and Then, 2001), and even more specifically, by analysing the Statements of Recommended Practice (Noel and Danielle, 2010), identified the accounting practice in UK charities, present us with the grim future of volunteering (Warburton & Oppenheimer, 2000) as well.

Nowadays, the Spanish professional soccer league is suffering terrifying debts which is considered to be a reflection of Spanish economy (Gay de Liébana, 2011). Generally speaking, as nonprofit entities, "sports¹ foundations²", or those created by soccer club in particular, even though the objectives vary among clubs, they could be recognized as part of social economy (Rey and Ignacio, 2011). They not only transmit the value of the club by means of sports and culture activities involving social issues, but also orientate to achieve common interests for the public or in the case of those constituted by soccer club, to support the soccer base for the own club ("Estatutos de la Fundación Xerez Club Deportivo," 2009). However, few studies

¹ The definition of "sport" was stated as following, sport can be distinguished from a number of other types of physical activity, including play, recreation and games". Indicated by Nixon, H.L. And Frey, J.H.: A sociology of sport, California (United States) Wadsworth Publishing Company, 1996, p.17

² The foundations were defined in *Ley 50/2002, de 26 de diciembre, de Fundaciones* (BOE, 27/12/02; c.e. BOE, 17/04/2003). In addition, "sports foundations", with the castellano origin "fundaciones deportivas", is specified according to the statement of *Ley actual de Fundaciones de 2002, artículo 3, "Fines y beneficiarios"*

have entered this field taking into account the fulfillment of their missions, the actual functional system (Guasch, 2010). The concern to the issue drove us to grasp the system of the soccer foundation in Spain by studying the level of the soundness of the regulations, based on the analysis of existing statutes and official bulletins, aiming to conclude with the challenges and opportunities for them to confront in the future.

Since the majority of first-category soccer clubs and part of those in second-category are in possession of their own foundation, the current research intending to examine the functions (Prewitt, 1999) and organizational goals (Slack and Parent, 2006) of nonprofit organizations focusing on sport, professional soccer-related scope could be a glaring work. Therefore, the main aim of the study is to describe of the Spanish soccer clubs' foundations, the potential relationships with regard to their antiquity; to provide preliminary conclusions of the characteristics of the initial regulations, as well as their financial resources, type of founders, members of board and purposes likewise.

Method

Sample

It was examined and demarcated soccer clubs' foundations (N=28), 16 in first-category Spanish soccer league, while 12 in the second-category. Moreover, the foundations without register number and available official publication or order were also excluded from the sample. Despite the sample size was small; it covered the whole Spanish professional soccer area.

These foundations were considered as nonprofit entities with a social finality, founded by the football or sports club, companies or simply in the name of the club functioning independently, or specifically, providing continuous sport education transmitting the values of the club. Participation involved consulting the statutes and not published documents or data from the soccer club foundation.

Instrument

Primary, this research employed a cross-sectional study which consists of sport organizations' theory, exploring social origins of mentioned civil society and the reality and tendency of nonprofit sector by consulting and analyzing official documents and related statutes.

Furthermore, documents analysis (Glenn, 2009) was used principally. The primary sources consulted are based on the attainable documents. Besides, coding sheets formed a basic pillar in the period of data collection. The variables will be the following: the year of institution of the foundation and its antiquity, geographic distribution, initial endowment, type of founders, board members, size of board of trustees, type of classification and aims.

Procedures

The implementation of collecting official documents or statutes was conducted via internet through the Registro or Protectorado³ de Fundaciones, Boletines & Diarios Oficiales,

³ <http://www.educacion.gob.es/horizontales/fundaciones/informacion-general/direcciones-protectorado.html>

covering totally 28 soccer club foundations (See Appendix 1) during March and April of 2012. The scope of selection was those foundations with a deadline of registration before August, 1st, 2011. For those unavailable documents, we executed further steps resorting to the foundation of the club directly aiming to make the data as complete as possible.

Statistical analysis

Furthermore, data analysis was employed entering all the variables collected. Data analysis was carried out with SPSS version 18.0 (SPSS Inc., Chicago, IL, USA) statistical software. The data would be presented in qualitative analysis through frequencies and percentages, while the quantitative by mean \pm standard deviation. For the variables analysis, foundations were divided into two groups: modern ones with less than 10 years of existence and old ones with 10 years or more of existence. In the analysis of qualitative variables with regard to the antiquity, Pearson's Chi-squared test was applied, Phi coefficient value was also calculated by the formula $\Phi^2 = x^2 / n$, to demonstrate its positive or negative correlation; while in the analysis of the size of members of board with regard to the antiquity, U-Mann Whitney test was realized, both with the significance level set at 0.05.

Results

Descriptive statistics

The descriptive statistics of variables were presented as following. The average years of the constitution of a foundation amongst the scope of professional football clubs in Spain were 9.5 ± 4.5 years, which means the recent foundation was constituted in 2011 and the oldest one date back to the year 1994, with an antiquity of 17 years.

The mean of the initial endowment was $126,497 \pm 297,682$ Euros, (N=17) considering the influence of the additional donated trophies (two foundations: Fundación Club Atlético de Madrid and Fundación Granada Club de Fútbol, with equivalent value of 1,202,024 Euros and 12,500 Euros respectively) as part of the beginning capital.

Based on the initial results of general antiquity of all the foundations, a categorized criterion was set up for the further analyses, which revealed that 10 foundations were those less than 10 years, with an average antiquity of 9.6 years, while 12 foundations were those 10 years or more, with an average antiquity of 15.6 years.

Table 1 showed that Autonomous community of Andalusia (25.0%) was in possession of the most foundations in the field of professional soccer, followed by Valencia (21.4%), Madrid (10.7%) and Catalonia (10.7%). The rest occupation percentage was not superior than 10%. The Results of the foundations' geographic distribution in autonomous regions also demonstrated the non-existence of foundations of soccer club played in professional field in the following autonomous regions, Cantabria, Canary Islands, La Rioja, Castilla-La Mancha, Ceuta and Melilla, and Extremadura, demarcating the registration and publication criterion.

Table 1 The professional soccer club foundations' geographic distribution

Region	Frequency	(%)
Andalusia	7	25
Valencia	6	21.4
Catalonia	3	10.7
Madrid	3	10.7
Castilla y León	2	7.1
Aragón	1	3.6
Asturias	1	3.6
Galicia	1	3.6
Balearic Islands	1	3.6
Murcia	1	3.6
Navarra	1	3.6
Basque Country	1	3.6
Total	28	100.0

Table 2 Type of founders in foundations

Type of founders	Yes	No
	% (n)	% (n)
Soccer Club	17.4 (4)	82.6 (19)
Private Company	69.6 (16)	30.4 (7)
Physical person	39.1 (9)	60.9 (14)
Public institution	4.3 (1)	95.7 (22)

According to Table 2, albeit the component of the members of the founders was multiple, it indicated that the majority of foundations (82.6%) was not founded by club nor club members, while the company element covered a large space (69.6%). In addition, the contrast of the appearance of physical person or no (39.1% and 60.9% distributively) was not manifest. Nevertheless, the non-existence of public institution (95.7%) in the members of founders overwhelmed.

Table 3 Type of members of board in foundations

Type of members of the Board	Yes	No
	% (n)	% (n)
Soccer Club	23.8 (5)	76.2 (16)
Private Company	71.4 (15)	28.6 (6)
Physical person	95.2 (20)	4.8 (1)
Public Institution	19.0 (4)	81.0 (17)

Table 3 stated the composition of governing boards of the foundations. The predominant members were not formed by clubs (76.2%) but the company (71.4%), which corresponded to the findings in the members of founders. On the contrary, the role of physical person was completely outstanding (95.2%) in its existence in governing boards comparing the members of founders. At the same time, the public institution (19.0%) did not possess any significant role, although there was a slight increase (14.7%) in the percentage from the founders (4.3%) to the board of the foundation (19.0%).

It was a presentation of the size of board of foundations (N=22). The obtained data showed that the medium size of the board of foundations was 12.9 ± 11.6 members. This meant that the number of board members was pretty heterogeneous. The largest board was 43, while the smallest one was 2, even did not satisfy the minimum requirement of 3 members. All the data obtained were based on the ultimate session except for those unavailable ones; the initial composition numbers were involved.

Table 4 Type of classifications of foundations

Type of classifications	Yes	No
	% (n)	% (n)
Sports	67.9 (19)	32.1 (9)
Cultural	63.0 (17)	37.0 (10)
Social	25.9 (7)	74.1 (20)
Youth	3.7 (1)	96.3 (26)
Education	3.7 (1)	96.3 (26)
Artistic	11.1 (3)	88.9 (24)
Mixed	3.8 (1)	96.2 (25)

Table 4 exposed that among the seven types of classifications according to the official bulletin, statutes or official websites, two kinds were frequent, i.e. Sports (67.9%) and cultural (63.0%). The social type was considered to be decent, which held 25.9%. In the case of artistic type, it was worth mentioning that all the three times appeared were encountered in the same

autonomous region, the same with the rest three types, which could unveiled the personality existed in distinct localities.

Table 5 Type of aims and purposes in foundations

Aim	Yes	No	Aim	Yes	No
	%(n)	%(n)		%(n)	%(n)
Sportsbase	78.6 (22)	21.4 (6)	Children	18.5 (5)	81.5 (22)
Foster	53.8 (14)	46.2 (12)	Courses	18.5 (5)	81.5 (22)
General Promotion	51.9 (14)	48.1 (13)	Historical	14.8 (4)	85.2 (23)
Values sports	37.0 (10)	63.0 (17)	Educational	14.8 (4)	85.2 (23)
Collaborate	34.6 (9)	65.4 (17)	Scholarships	14.8 (4)	85.2 (23)
Exclusion	25.9 (7)	74.1 (20)	Club promotion	11.1 (3)	88.9 (24)
Soccer promotion	23.1 (6)	76.9 (20)	Financially	11.1 (3)	88.9 (24)
Society	22.2 (6)	77.8 (21)	Cooperation	11.1 (3)	88.9 (24)
Sports institutions	22.2 (6)	77.8 (21)	Handicapped	7.4 (2)	92.6 (25)
Philosophy	18.5 (5)	81.5 (22)	Youth	3.7 (1)	96.3 (26)

Table 5 exhibited the type of aims of the foundations in the field of professional soccer. In spite of its remarkable dispersion until 20 items, 6 items situated between 20% to 50%, while 3 items were beyond 50% with regard to their frequencies of appearance, which were: "the general promotion, diffusion of sports, cultural and social activities" (51.9%), "foster the sports development, particularly the soccer" (53.8%) and "to boost the sports base or amateur and the club's youth team" (78.6%).

Inference statistics

In the analysis of the type of founders depending on the antiquity, it was found significant differences in the existence of Physical Persons ($\chi^2 (1) = 6.3, p < 0.05$) (Table 6). The older institutions with physical persons in their founders were more frequent than those of the modern ones. While there was no significant difference in the rest possible members of board ($\chi^2 (1) = 0.67, p > 0.05$ for sports clubs and $\chi^2 (1) = 0.80, p > 0.05$ for public institutions). Nevertheless, according to the appeared data, it is more probably the existence of private companies in modern foundations than in the old ones ($\chi^2 (1) = 3.49, p = 0.07$ for companies), even though there was no significant association due to the limited number of the sample.

Table 6 Type of founders depending on the antiquity

		antiquity	
		less than 10 years N (%)	10 years or more N (%)
Soccer club	No	10 (1.0)	12 (0.9)
	Yes	0 (0)	1 (0.1)
Company	No	1 (0.1)	6 (0.5)
	Yes	9 (0.9)	7 (0.5)
Physical person*	No	9 (0.9)	5 (0.4)
	Yes	1 (0.1)	8 (0.6)
Public Institution	No	10 (1.0)	12 (0.9)
	Yes	0 (0)	1 (0.1)

*Significant difference set at $p < 0.05$

In the analysis of the type of classification depending on the antiquity, it was found significant differences in the classification as Cultural type ($\chi^2 (1) = 5.04$ $p < 0.05$), which means the younger foundations were less likely to be classified as this type (Table 7). While there was no significant difference in the rest possible types of classification of foundations ($\chi^2 (1) = 0.16$ $p > 0.05$ for sports; $\chi^2 (1) = 0.11$ $p > 0.05$ for social; $\chi^2 (1) = 0.96$ $p > 0.05$ for youth; $\chi^2 (1) = 1.12$, $p > 0.05$ for education; $\chi^2 (1) = 0.30$ $p > 0.05$ for artistic and $\chi^2 (1) = 1.21$ $p > 0.05$ for mixed).

Table 7 Type of classifications of foundations depending on the antiquity

		antiquity	
		less than 10 years N (%)	10 years or more N (%)
Sports	No	4 (0.3)	5 (0.4)
	Yes	10 (0.7)	9 (0.6)
Cultural*	No	8 (0.6)	2 (0.2)
	Yes	6 (0.4)	11 (0.8)
Social	No	10 (0.7)	10 (0.8)
	Yes	4 (0.3)	3 (0.2)
Youth	No	13 (0.9)	13 (1.0)
	Yes	1 (0.1)	0 (0)
Education	No	14 (1.0)	12 (0.9)
	Yes	0 (0)	1 (0.1)
Artistic	No	12 (0.9)	12 (0.9)
	Yes	2 (0.1)	1 (0.1)
Mixed	No	14 (1.0)	11 (0.9)
	Yes	0 (0)	1 (0.1)

*Significant difference set at $p < 0.05$

In the analysis of the type of members of board depending on the antiquity (Table 8), it was not found any significant differences in anyone of its elements ($\chi^2(1)=0.15$ $p>0.05$ for members of sports clubs; $\chi^2(1)=0.96$ $p>0.05$ for physical person members and $\chi^2(1)=0.011$ $p>0.05$ for members that represent public institutions). Nevertheless, according to the appeared data, it is more probably the existence of members representing private companies in modern foundations than those in the old ones ($\chi^2(1)=3.23$; $p=0.085$), even though there was still no significant association due to the limited number of sample.

Even though the Board Size was bigger in the old foundations (15.6 ± 13.8 members) than in the modern ones (9.6 ± 7.7 members), through a U Mann-Whitney Test, it was shown that the size of members of board had no significant difference with the antiquity ($z = 0.73$; $p > 0.05$).

Table 8 The types of board members in the foundations depending on the antiquity

		antiquity	
		less than 10 years N (%)	10 years or more N (%)
Representing the Soccer Club	No	8 (0.8)	8 (0.7)
	Yes	2 (0.2)	3 (0.3)
Representing a Private Company	No	1 (0.1)	5 (0.5)
	Yes	9 (0.9)	6 (0.5)
Representing a Physical Person	No	0 (0)	1 (0.1)
	Yes	10 (1.0)	10 (0.9)
Representing a Public Institution	No	8 (0.8)	9 (0.8)
	Yes	2 (0.2)	2 (0.2)

Table 9 showed the aims of the foundations depending on the antiquity. It should be emphasized that the aim of "Construct, promote cultural and sports institutions for the base of sports" coded as sports institutions was more present in the modern foundations, even though the relation was not significant ($\chi^2(1) = 3.06$; $p=0.088$), it might be attributed to the limited sample once again.

Table 9 The aims and purposes depending on the antiquity

General Promotion	Exclusion
$\chi^2(1)=0.04; p > 0.05$	$\chi^2(1)=0.11; p > 0.05$
Club Promotion	Society
$\chi^2(1)=0.30; p > 0.05$	$\chi^2(1)=0.01; p > 0.05$
Collaborate	Handicapped
$\chi^2(1)=0.17; p > 0.05$	$\chi^2(1)=0.01; p > 0.05$
Soccer Promotion	Educational
$\chi^2(1)=0.87; p > 0.05$	$\chi^2(1)=1.08; p > 0.05$
Foster	Children
$\chi^2(1)=0.01; p > 0.05$	$\chi^2(1)=0.35; p > 0.05$
Sportsbase	Youth
$\chi^2(1)=0.01; p > 0.05$	$\chi^2(1)=1.12; p > 0.05$
Valuessports	Courses
$\chi^2(1)=2.09; p > 0.05$	$\chi^2(1)=0.16; p > 0.05$
Historical	Scholarships
$\chi^2(1)=1.36; p > 0.05$	$\chi^2(1)=0.01; p > 0.05$
Philosophy	Sports institutions
$\chi^2(1)=0.16; p > 0.05$	$\chi^2(1)=3.06; p = 0.08$
Financially	Cooperation
$\chi^2(1)=0.30; p > 0.05$	$\chi^2(1)=3.13; p > 0.05$

Discussion

All these foundations were created after 1994, which proved the significance of the first foundations' Law of 1994, which was the true turning point of the annual rate of growth in the number of foundations in the country (Rey, Álvarez & INAEF, 2011). Furthermore, all the contributed data showed that the initial endowments of the foundations were beyond 30,000 Euros, which are assumed as "sufficient" for the accomplishment of public benefit goals since the enforcement of the current foundation law (Spanish Law 50/2002). However, the sharp difference among foundations was due to the additional donations, which was considered to be a property for the fulfillment of the foundation. Among the missing data, we should recognize the divergence within regions and treat them distinctively. For instance, the official bulletin of Autonomous Community of Valencia did not publish the exact amount of initial endowment, while the Catalonia law did not require specifically the smugness as an essential requirement of the endowment despite the fact that, according to the Spanish Law 4/2008, in April, 24th, in "3rd Book of the Catalonia Civil Code", Article 331-5 regulated the initial endowment should be over 60,000 Euros, which could be composed by cash or other fruitful assets. The mentioned examples of modifications of laws were intended to clarify the complexity and ambiguity of regulations within diverse regions.

The high frequency of appearance of foundations in the field of professional soccer in Autonomous Community of Andalucía, occupying a quarter of the whole ones, which approximately agreed with the results in the study of (Arévalo, 2006), showing its number of

sports foundations in autonomous region of Andalusia just behind Catalonia and Madrid. Another reason is probably the historical and traditional one, it was from Andalusia that spread soccer to the rest of Spain (Jiménez & Salazar, 2009), enjoying its existence in the community for around 135 years. In addition, the first team and club were established in Andalusia where also celebrated the first official game. Moreover, in the season 2007/2008, 11 teams from Andalusia participated the professional-category competition.

However, the club did not form the founders may be contributed to the fact that the majority of the soccer clubs were converted to *sociedad anónima deportiva* except four of them maintained the form of club, which are Real Madrid, Athletic de Bilbao, Osasuna and Barcelona, which in some way transformed the structure of the organization.

The results of type of members of board, the more participation of physical person and public institution compared with the members of founders was perhaps due to the purposes of certain foundations, which were supposed to facilitate their social and cultural activities (Arévalo, 2006). Furthermore, the diversity of physical person and public institution could be recognized as a way to put the foundation into the social context.

About the size of the board of foundations, even though the study sample was limited, let alone the available data attained, the results showing 13 members in the board of foundations reflected similarity with the precedent study like (Steane & Christie, 2001), 12 members of the board of Australian foundations, however, the study of O'Regan & Oster, (2005) demonstrated that the North American nonprofits area was, with a average of 19 members in the board of trustees.

Because of its multiple classification in foundations, they were divided into subgroups, apart from the undefined category "mixed" with one appearance, the other six specific types of classifications could be grouped into three general types: cultural and recreation, education and research, social services (Salamon & Anheier, 1996), with regard to The International Classification of Nonprofit Organizations. Considering the different criteria of classification in distinct autonomous regions of the nation, it was just taken as a reference to the study, although it could see obviously the most frequent ones were sports and cultural.

The aims and purposes of the foundations, in the case of professional soccer foundations, even they promote the development and practice of soccer and sports in general with priority; there are combinations of the functions of these foundations. Among these, it was emphasized "the general promotion, diffusion of sports, cultural and social activities", "foster the sports development, particularly the soccer" and "to boost the sports base or amateur and the club's youth team".

It was checked that, nearly 7 out of 10 foundations were with the aim of promotion of sports, without distinguishing if it was amateur or professional. In some occasions, the sports foundations stressed the promotion generally. The elite sports, high performance or professional sports were more mentioned in the statutes of foundations. Moreover, 4 out of 10 foundations also marked the social integration of the underprivileged collectives by means of sports promotion, education, solidarity and other positive values of the development of people and the community (Arévalo, 2006).

Therefore, although no significant difference was found between purposes and its antiquity, it partly substantiated the fact that the principal purposes of both sports and soccer foundations were focused on the sports promotion and diffusion.

However, the research was limited in few aspects. Firstly, considering the differences among distinct autonomous communities, some data were missed. Secondly, there was little collaboration from the selected professional soccer foundations.

Conclusions

This study set out to picture the panorama of the Spanish soccer clubs' foundations within the nonprofit scope and provided evidence on the probable relationships among variables, i.e. physical persons in their founders with the antiquity of foundations.

The paper has also argued that the older foundations in the area of professional soccer club are more likely to be classified as "cultural", which in some degree solidified previous findings of the most dominant area, which is arts and cultural field in Spain historically.

Although no significant association existed between promotion of soccer base with the antiquity of foundations putting it into the soccer or sport context, it somewhat verified that the principal purposes of both sports and soccer foundations were focused on the sports promotion and diffusion. Taking into account the limitation of the written legislation is of little simultaneity with the actual alterations, considerably more work will need to be done to deepen the investigation with the application of questionnaires, a further strength-weakness-opportunities and threat (SWOT) analysis is also suggested.

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Appendix 1

The web domains of the soccer clubs' foundations were listed as the following:

Real Madrid Foundation 2012-03-07

<http://www.realmadrid.com/es/Satellite/es/1193040472481/Fundacion/Fundacion.htm>

Foundation of Football Club Barcelona 2012-03-07

<http://arxiu.fcbarcelona.cat/web/Fundacio/castellano/>

Foundation of Athletic Club of Madrid 2012-03-07 <http://clubatleticodemadrid.com/es/fundacion/>

Foundation of Valencia Football Club 2012-03-07

<http://www.fundacionvalenciacf.org/Fundacion.do>

Foundation of Levante Sports Union 2012-03-07 http://www.levanteud.com/nuestra_razon_de_ser.html

Foundation of Malaga Football Club 2012-03-10 <http://www.malagacf.com/es/club/fundacion>

Foundation of Osasuna 2012-03-10 <http://www.fundacionosasuna.com/>

Foudation of Athletic Club 2012-03-10

<http://www.athletic-club.net/web/main.asp?a=3&b=0&c=0&d=0&idi=1>

Foundation of RCD Espanyol 2012-03-10

<http://www.rcdespanyol.com/principal.php?modulo=estatico&idcontenido=17&idsubmenu=81&idmenu=8&nombremodulo=fundaci%EF%BF%BDn&idlinkchk=47>

Foundation of Rayo Vallecano 2012-03-10 <http://www.fundacionrayovallecano.es/>

Foundation of Seville Football Club 2012-03-16 <http://www.sevillafc.es/nuevaweb/fundacion>

Foundation of RCD Mallorca 2012-03-16

http://www.rcdmallorca.es/principal_new.php?nombreModulo=contenido&idcontenido=41&idmenu=8&idsubmenu=29

Foundation of Granada Football Club 2012-03-16 <http://fundaciongcf.asocianet.com/>

Foundation of Real Sporting of Gijon 2012-03-16

http://www.realsporting.com/wrsg/index.php?option=com_k2&view=item&layout=item&id=54&Itemid=171

Foundation of Real Zaragoza 2012-03-16 <http://www.realzaragoza.com/fundacion>

Foundation of Celta of Vigo 2012-03-23 <http://www.fundacioncelta.com/>

Foundation of Real Valladolid 2012-03-23 <http://www.fundacionrealvalladolid.es/>

Foundation of Cordoba Football Club 2012-03-23 <http://www.fundacioncordobacf.com/>

Foundation of CD Numancia 2012-03-23

<http://www.cdnumancia.com/Principal.aspx?aspxerrorpath=/NoticiasFundacion.aspx>

Foundation of Real Murcia Football Club 2012-03-23

http://www.realmurcia.es/mur00/press_not.php?sub=54&secc=25&ubi=5&sop=52

Foundation of Xerez CD 2012-03-30 <http://www.fundacionxerezcd.com/>

Foundation of Girona Football Club 2012-03-30 <http://www.gironafutbolclub.com/castella/futbolbase.htm>

Foundation of Alicante Football Club 2012-03-30

<http://www.herculesdealicantecf.es/la-fundacion-objetivos-y-proyectos>