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Key Determinants on Non-Governmental Organization's Financial Sustainability: A Case Study that Examines 2018 FIFA Foundation Social Festival Selected Participants

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Abstract: The main purpose of this article is to map determinant attributes that define and enable financial sustainability in sport non-governmental organizations associated with international development (SNGDOs). An exploratory case study examined through a two staged mixed approach the 48 organizations, chosen by FIFA Foundation to participate at the 2018 World Cup Russia 2018 Social Festival, mirroring football from a different dimension, distant to the competitive perceptions normally assigned to this sport. The main outcome was to note that Global South countries SNGDOs' financial sustainability is dependent on international aid agencies funds whilst in the Global North there is higher leverage on corporate partnerships. Financial sustainability should not be seen as an isolated topic in the management agenda of SNGDOs in the quest of new sources of income. This is rather a process of construction and assessment that implies on the one hand a wider approach on stakeholder expectations and on the other an overall strategical re-definition towards collaborative value creation. In view of the broad extension of nonprofit organizations, this study contributes to the still unexplored field of sport for development. Moreover, this academic exercise proposes a critical view of contrasting results through dependency theory. Some biases may exist within the consideration of a particular context, and the specificities of the examined organizations in the case study.

Keywords: non-governmental development organizations; sport for development; financial sustainability; stakeholder theory; collaborative partnerships; global south; football for good; funding

1. Introduction

Despite the innovations, technological advances and economic boom propelled since mid-20th century which has brought an unprecedented development and exploitation of resources, social inequalities are affecting our societies in many respects. Around 650 million people still live in extreme poverty showing a great disparity between the advanced economies and low-income countries continue [1]. Given the current challenges the world is facing, humanitarian non-governmental organizations associated with international development (NGDOs) cover the intersections where local governments are unable to act. This vibrant sector is at the moment passing through a phase of growth; the global report conducted by Johnson [2] shows at least 260,000 foundations in 39 countries, with collective assets of over USD 1.5 trillion, and annual expenditure of more than USD 150 billion yearly.

Two countries report philanthropic assets topping 10% of GDP and nearly three-quarters of identified foundations were established in the last 25 years.

It's quite difficult to set an accurate classification basis of NGDOs considering the different motives and approaches that move them: Education, human services, social welfare, among others. More than a trend, Sport for Development is a wide and gradually growing field than encompasses different resources that seek social transformations through the universal power of sport and its associated values. Within this subsector the use of football, in many cases under the label "football for development", has become a popular and effective space for social transformation, in part due to the global appeal that world's most popular sport generates. Global networks, such as streetfootballworld, Beyond, and Peace & Sport, to mention a few of them, support and articulate the work of SNGDOs. In 2018 FIFA through its Foundation [3] organized for a third time a social football festival addressed to youth and which is part of the 2018 World Cup official agenda. Forty-eight organizations from all over the world were selected after a strict evaluation to participate in the Festival, which according to FIFA's Chief of Sustainability, resulted in an opportunity to "acknowledge the contribution of organizations committed to social transformation" [4].

At the beginning of the 21st century it was predicted a face a future scenario where NGDOs can no longer rely on a system of international concessional aid as a reference point for their role, work and continuity [5]. After some years, this prediction may seem to stand on firm grounds and more notoriously in Global South countries in view of a shortage of international funds and the entrance of new NGDOs. In Latin America the sector has grown in roughly 50% over the last 25 years. Rates are even higher in Africa (66%) and Asia and Pacific (75%) [2]. All of this catalyzed by the new challenges affecting this region, such as human mobility and extreme poverty. Fowler [5] suggests that the systemic issue of the vulnerability of aided development NGDOs might be caused among other reasons by the unwillingness of aid agencies to cover overhead costs and the short duration of funding periods that moves NGOD to get immediate resources instead of seeking long-term sustainability [6]. Beyond aid agencies, it is acknowledged the potential risk of overdependence on Government funding for some charities [7].

There seems to be a gap in the comprehension of global foundation sector in spite of the determinant role they fulfill in societies [2]. The same occurs with the social dimension of sport which is a relatively unexplored research area. Although sport organizations have been related to local communities for decades, little is known about the incidence of socially responsible practices in relation to the other nonprofits, beneficiaries and the governing bodies [8]. It is crucial to identify insights that permit the sustainability of these kinds of organizations [9]. Moynihan and Pandey [10] as cited in Reference [11], highlight that necessity of defining how social networks emerge and what are their key drivers.

Sustainability in this article is treated from a financial perspective. For that purpose, a case study will be performed with the aim of examining the 48 organizations invited by FIFA Foundation to the taking part in the 2018 World Cup Social Festival. The paper is divided as follows: First, an extensive literature review will reflect the current discussion around sustainability in SNGDOs. With the empirical evidence, the second part attempts to delineate a vision of sustainability and later on to identify determinant attributes that define and enable sustainability in SNGDOs under the light of dependency theory and by touching elements, such as income structure and collaborative creation schemes. Last but not least, the paper explores potential lines to managing financial sustainability with special attention to alternative funding mechanisms.

2. Literature Review

2.1. Sustainability in NGDOs

Although the term sustainability is broad and have different meanings depending on the approach [12], it seems to exist agreement among scholars devoted to NGDO's in the extent that

the term refers to the capacity required to survive and perpetuate its social commitments to its donors and the community in which it operates [9,13–17]. This social component is the basis of all the derived angles which sustainability has been examined. Other reflections show the co-responsibility of NGOs for their sustainability predicament [5]. A more extensive definition points out three main kinds of sustainability: Making the impact of the organization's work sustainable, ensuring continuity of funding, and making the organization itself sustainable to remain viable. Achieving all three creates a virtuous spiral. There might exist concordance in the extent that financial resources in charitable organizations are pivotal and determine the activities of the organization [18].

Stakeholder groups, either supporters or receivers of the humanitarian mission of the NGOs depend on its capacity to maintain its deliverables. In consequence, sustainability means stakeholders can place their trust in that commitment [7]. The importance of identifying reliable financial and other types of support should be stressed, such as emergent markets, forming partnerships, and responding to stakeholder needs to achieve sustained solutions [19,20]. Analogically as for profits both can seek mutually beneficial alliances to achieve their broader cost related goals [9,19,21]. Other drivers to financial sustainability are volunteer contributions in special through overheads resources and reduction of costs over the long run. Whilst Banks, Hulme and Edwards [22] as cited in Reference [23] argue for an NGO with the potential of building through the articulation with diverse stakeholders and geographies, Weerawardena, et al. [9] believes in strategic shifts to the increased competitive environment. Another factor associated with sustainability and long-term stability is revenue diversification through [7]. However, there are concerns that the drive for additional funds will lead to a shift in the overall purpose of the charity [24].

A delimitation must be placed as some authors treat the performance of NGOs in current time rather than a sustained long-term development. An organization sustainable in the long-term but unable to have stability in the short-term will be chronically short of cash. The other way around may cause a sacrifice in the quantity and quality of services [25]. This evidence also suggests that nonprofits are focused on getting acceptable cash flows in the short run instead of securing long-term capital preservation.

Given the specificities of the sport sector and the own conditions, sustainability in sport has been approached from different angles: Environmentally related strategies and concerns; social sustainability derived from sport events which is also a driver that enables income and is often associated with social capital and social entrepreneurship; financial sustainability of professional leagues and clubs; short-term benefits of sport events, among others. Fewer efforts can be accounted to describe financial concerns in sport NGO. A reason for this is perhaps the higher awareness that professional sport has. Some insights mainly focused on community sports trust sector [26] in UK and Canada include the benefits generated by commercial sponsorship towards financial stability [25]; the use of corporate social responsibility through sport as good a mechanism to achieve a new source of funds. Another key element is the importance of developing alternative funding sources in charitable organizations [27,28]. Other authors see reasonable to give attention to new styles and cultures of working that might enhance more effective partnerships [29].

2.2. Stakeholder Theory and Collaborative Value Creation Frameworks

To start with, the dependency theory proposes that organizations rely on others that have power over key resources [30]. There is agreement on the importance of dealing with donors or aid agencies which they are dependent to, and the permanent seeks of new alternative sources to overcome resource dependency issues [7,31,32]. Given the definition and scope of sustainability in NGO, its consecution depends on concepts intrinsic to non-profit specific behaviors that clearly differ from commercial or for-profit organizations patterns. Simply put, a partnership in the context of the NGO collaboration mechanism aims to draw mutual benefits for two or more groups of interest but with a social overtone.

Stakeholder theory, the ability to represent various claimant groups [33], could be seen, from a NGO perspective as a conceptual framework that addresses the multiple obligations and pressures

faced by NGDO beyond those of maximizing funds raised, aiming towards an embracing stakeholder perspective, differing from the limited view of for-profit corporations [34]. It is clear that NGDO are subjected to various stakeholder pressures when making managerial decisions [35], nonetheless some aspects of stakeholder theory may not be suitable to the analysis of NPOs [34,36]. The well-functioning of an NPO is influenced by the way in which diverse stakeholder relationships are managed [10]. This belief is shared by experts that argue that the chances for nonprofits of being perceived as effective are proportional to their capacity to align the perceptions and expectations of stakeholder groups with respect to good governance [37–44]. It is also crucial to incorporate stakeholder's perceptions in measuring effectiveness towards improving the understanding of NPO governance and therefore the quality of governance practices [39]. More efforts should also be placed to the conflicting needs and organizational effects between stakeholder groups as a result of the lack of attention to some stakeholder in the literature [11].

Several sources depict different kinds of interactions examining the challenges associated: Nonprofits collaborating with other nonprofits [16,45] and cross-sector collaborations by enterprises and/or nonprofits with government [46–48]. With a greater focus in sport, challenges related to structural factors involved in the multiple cross-sector partnerships of one Canadian sport nonprofit were uncovered [49]. In a similar line, Misener and Doherty [50], though examining interorganizational relationships, pointed out a correlation with associated factors such as trust, consistency, balance, engagement and management skills.

These mechanisms of collaboration have in common the transfer of resources towards a mutual benefit. Consequently, value creation should be seen as the core substance for cross-sector partnering. Austin and Seitanidi [51] recommends a deeper understanding of partnerships as multidimensional and multilevel value creation vehicle that goes beyond a simple causal relationship with stakeholders to embrace a constructive, interrelated and multidimensional framework based in collaborative value towards the co-creation between businesses and NGDOs. The model proposes four components: (1) Value creation spectrum; (2) collaboration stages; (3) partnering processes; and (4) collaboration outcomes [51]. In attending the challenging stakeholder's landscape, Fowler [23] calls for ways that open up spaces for innovation and responsiveness where agility and viability must go altogether.

2.3. Global South and Global North

Although the term Global South has replaced the notions of the "Third World" or Periphery, its meaning is still inherently slippery, inchoate and unfixed [52]. While the Global North countries are wealthy, technologically advanced, politically stable and aging, the Global South represents economically backward countries and often politically or culturally marginalized which are generally located in Latin-America, Africa and some corners of Asia [53]; they depend economically and politically on the Global North; Europe and North America, mostly though not all [6]. The Global South is not one homogenous entity, but a vibrant, intricate and diverse combination of nations, languages, values and ideologies.

The relationships between North—South or Developed—Undeveloped nations have been extensively theorized. Whilst Lindsey and Grattan [54] postulated a decentered approach that encompasses a more nuanced understanding of "Southern voices" Darnell and Hayhurst [55] argued that most development initiatives have been led by funders from the Global North with pre-conceived paradigms of idealized change. This could be evidenced by mapping the global research in sport and development where only 9% of researchers are placed in the Global South [56].

Seen from a cooperation perspective, the application of dependency theory to NGDOs in the North and in the South may illustrate the vertical chain structure between them [57]. Disbursement proceeds from a top-bottom approach that grants some sorts of control in favor of the initial provider and successive intermediaries [5,23].

Elbers [6] goes beyond and it shows under the term partnership paradox the contradictions between the principles and the practice of North-South NGO relations, questioning on the one hand

that private aid agencies' added value can be explained by the fact that they are better qualified than other development actors to have 'genuine' partnership with Southern nonprofits. On the other hand, it is critical that the reinforcements of the control mechanism towards local partners in a donor recipient approach that derives from the funding ownership. Thus, a critical way to develop the construction of relations where top-down mechanisms prevail rather instead of bottom-up. This means, conditionality instead of ownership, control rather than trust and dependence. In this discussion, suggests if Northern NGOs are incapable to facilitate their partners' future viability, unsustainability could be a predictable outcome [23].

3. Materials and Methods

3.1. Method

Case studies are a good approach to extract initial answers and explanations of an under-researched area. Yin [58], supports its use to get a basic characterization of quite specific organizational practices, in this case Football for Good nonprofit organizations' financial sustainability initiatives. Edwards [59], points out the increase in demand for academic-practitioner collaboration in the sport management sector. There is also a need for field-based research that documents specific value creation pathways [51]. In an attempt to diffuse this knowledge to other academics and managers, this exploratory research applies a mixed approach that uses three sources of information and a two staged mixed approach. This method is supported by Bingham and Walters [7], who combined semi-structured interviews addressed to sport grassroots managers, altogether with desk-based data. Moreover, he systematized revenue structures through the analysis of financial reports. It should be noted that the mixed method when combined appropriately can improve the interpretation of the research problem than either alone [60]. The methodology keeps correspondence with Edwards [59] since any attempt to conceptualize reflection on professional practice must incorporate the experience of the practitioner. Eisenhardt [61] recommends a range of four to ten cases necessary for the development of theory from case studies.

3.2. Data Collection

On a first stage, in depth semi-structured interviews to delegation leaders in management roles of selected organizations that took part on the FIFA Foundation Festival 2018 with the purpose of examining their perceptions on financial sustainability key variables. These were selected departing from empirical studies focused on financial sustainability, collaborative value creation framework and stakeholder theory in SNGDOs, as detailed in the previous section. Four variables were initially considered: Active partnering, diversification of own offer, alternative funding sources. It was procured to get diverse criteria by selecting delegation leaders both from Global South and Global North countries and seeking to get at least one delegate from each continent. Core questions were formulated in four levels: Definitions on sustainability; key stakeholders which the SNGDO is related to, current projects dependent on international aid and innovative funding mechanisms. This stage also aimed to come up with new challenges and important topics on this respect. Due to the tight agenda of the Festival it was not possible to balance it. Eight interviews, conducted in June 2018 along the FIFA Foundation Festival celebrated in Moscow Russia, were carried out with delegation leaders from Costa Rica, Brazil Argentina, Germany, Sierra Leone, Chile, Pakistan, Ecuador. Opinions from FIFA's sustainability Chief Officer, as well as streetfootballworld managers were also included in this analysis. A second stage consisted of an exhaustive revision of official web pages of the 48 SNGDOs that participated in the Festival. This task was performed in the function of the identified variables and the insights the came up in the prior stage. Special attention was paid to official reports over the period 2016 and 2017. This review put the focus on the structure and level of incomes and expenses.

3.3. Overview of FIFA Foundation 2018 Festival Selected Organizations

FIFA's social festival third edition included 48 organizations from six continents. These were invited directly by FIFA prior to a formal assessment procedure "acknowledging the contribution to social change by the use of football" [4] conducted by FIFA in cooperation with the international network streetfootballworld. As can be noted in Table 1, the set of organizations that attended the 11 days' event, included 14 Global North non-profits and 35 from Southern Regions. The event gathered sport related SNGDOs focused in youth males and females between 15 and 29.

Table 1. Descriptives of SNGDO participants of FIFA Foundation 2018 Festival.

Attributes	Total	Global North SNGDO	Global South SNGDO
Region	48	52%	48%
Type of SNGDO *			
Community Independent	14	26%	32%
Corporate	18	48%	28%
Government-linked	8	13%	20%
Family Foundation	5	4%	16%
Religious	2	4%	4%
	1	4%	0%
Relation to Sport			
Exclusively related to sport/football	32	60%	40%
Use of sport as a mean	16	50%	50%
Ages aimed			
Children	30%	20%	35%
Youth	52%	55%	50%
Adults	11%	20%	7%
Families/communities	7%	5%	8%
Main Social Issues			
Leadership and empowerment	41%	44%	38%
Life skills, school support	20%	13%	24%
Employability	15%	19%	13%
Peace building	9%	6%	10%
Refugees	6%	13%	1%
Health prevention	4%	0%	7%
Impaired and disabled	3%	4%	2%
Community Reinforcement	2%	0%	3%
In depth interviews	8	2	6

* Criteria derived from Johnson (2018).

4. Results

4.1. Vision of Sustainability

4.1.1. Voices from South

Sustainability is seen as the capacity of maintaining social deliverables in time. The interviewee from Argentina stressed the importance of defining the scopes and roles in partnerships. At the moment they have set cooperation agreements with more than 15 stakeholders, public and private. Managing relationships, at the same time, requires efforts and a competent structure. Besides the technical staff, coaches, psychologists and so on we have a specific division responsible for managing affairs with our relevant partners. Last year for example, we were committed to organizing the Latin American "Football 3" Festival. Disposing low budget moved us towards the articulation with local partners. One key stakeholder is the Argentinian football federation. The means to stablish agreements with organizations of this type require a lot of efforts.

Delegation leader of Ecuador mentioned that an important structural growth has been achieved over the last three years, in part due to specific circumstances: An unprecedented arrival of refugees

from Colombia and Venezuela and the 2016 earthquake that opened several social challenges around the affected areas. A great amount of funds has come specially from the United Nations, confirming an international aid agency dependency. This, however, does not give us certainty in whether we will be able to have eligibility as grant holders over the mid and long-term. We have strived to optimize and allocate some funds to develop local capacities and generate new partnership with public and private stakeholders.

In Chile, a country with less impact on global issues and higher levels of wealth, the social offer is concentrated. Funds come mainly from joint projects with government, personal donations and small events organized by us. Something similar could be noted in Costa Rica. “We carry out our programs to rural communities, aiming directly to youth in vulnerability. As we go directly to rural communities results essential to construct partnerships with local stakeholders”. With regard to Brazil, though is common to face challenges when funding new social projects federal governments, driven by specific laws that permit to allocate taxes in these sorts of activities, these agencies are much more supportive than other systems to grant projects. The closeness to international networks is pivotal to get access to relevant information and to gain endorsement when knocking doors on potential donors. In this sense, the role of streetfootballworld was “we strive to participate in all the activities boosted by this network”. About the social challenges that Brazil face, despite being one of the largest and wealth economies on the region, in social respects there are spaces that need to receive more attention especially those with impact to the youth: Early pregnancy, livelihoods and access to education.

The notions from the Middle East differ from perceptions in America. “A vital source of income proceeds from the UK”. Philanthropy and social causes have more awareness of corporate stakeholders”. In addition, the upcoming World Cup will also bring resources for social programs. More to the south the contact person from Sierra Leone confirms the dependence in international cooperation agencies. As a matter of fact, in 2018 the only line of funding available was the FIFA Football for Hope grant [62]. “We struggle to maintain our programs, although other African SNGDO have obtained awareness after the 2010 World Cup, we have not seen that recognition from aid agencies. It might be positive for us to get tools that permit us approaching potential donors”.

4.1.2. Voices from North

“We are currently active in eight locations all over Germany in part, due to diverse type of partnerships. Training sessions and other formative activities are carried out by volunteers. State subsidies and cooperation partnerships with private sector agreements contribute also in our mission. Our staff is frequently applying to grant calls promoted by European bodies like UEFA, European Commission, DOSDB, streetfootballworld, among others. In this latter we have found different spaces of cooperation”

FIFA acknowledges this scarcity of funds and the importance of international organizations in the current social challenges. Not many organizations have the chance of showing the impacts and find networking opportunities. Thus, spaces like FIFA Foundation Festival brings a chance for recognition and to strength potential partnerships. It is crucial to develop competences that facilitate new intersections between NPOs, and other stakeholders mainly related to football: National federations and clubs.

4.2. Mining NPOs Structure of Income

Financial reports were only available in 9 out of 48 SNGDOs analyzed. Following Bingham and Walters [7] procedure, the analysis of financial statements draws five main categories of income: Project grants, own sources, corporate donations and partnerships, public funds and other types. The following lines were assigned to each category. Project grant category: subsidies grants/grant revenues, United Nations and funds from foundations; own sources: Revenue creating activities, use of facilities, charity sports individual, other trading activities; corporate donations and partnerships:

Charity sports corporate donations, corporate donations and in kind; public funds, restricted charity sports and sport laws assignments; others: individual donations, interests among others.

As presented in Table 2, three SNGDOs reported expenses higher to their incomes. While Global South organizations' income, with the exception of Brazil, relies more on grants coming from cooperation agencies, Global North ones depend more on public funds and corporate partnerships. Brazil is a very interesting case for its legislation facilitates the funding of sports activities through specific legislations. In the same vein other countries count with laws that give companies taxes reductions. France and the United Kingdom were top ranked in these sample in total income. Twenty-seven percent and forty-five percent of their income correspond to public funds subject to specific controls. These preliminary results may also suggest that Global North NPO's have better structures and perhaps more developed corporate skills towards the consecution and posterior managing of partnerships with key stakeholders. For instance, the annual income of Fundlife International's from Filipinas represents less than 2% of UK and France NPOs.

Table 2. Structure of income SNGDO participants of FIFA Foundation 2018 Festival.

No	N/S	Origin of the NPO	Year of report	Sources of income					Total income (USD)	Number of Partnerships
				Project grants	Own sources	Donations & partnerships	Public funds (restricted)	Other		
1	Global North	France	2017	0%	5%	45%	27%	23%	\$11,072,949	364
2	Global North	United Kingdom	2017	0%	3%	51%	45%	0%	\$8,217,785	68
3	Global South	Brazil	2016	0%	0%	21%	68%	11%	\$2,205,035	58
4	Global North	Russia	2016-2017	23%	9%	50%	0%	18%	\$1,512,190	350
5	Global South	Colombia	2017	84%	8%	8%	0%	0%	\$714,139	51
6	Global South	Ecuador	2017	80%	0%	10%	10%	0%	\$435,275	18
7	Global South	India	2016-2017	N/A*	N/A	N/A	N/A	N/A	\$297,229	23
8	Global South	Filipinas	2016	98%	0%	2%	0%	0%	\$125,822	19
9	Global South	Kenya	2017	80%	0%	16%	0%	0%	N/A	17
Means				46%	3%	25%	19%	7%	\$3,072,553	108

4.3. Managing Financial Sustainability

4.3.1. Active Partnering: Management of Stakeholders

Table 3 shows important data on the current procedures taken towards securing funding. Around 70% of the SNGDOs that took part in the event reported having 10 or more partnerships which confirms that this is one of the key elements that enable sustainability in this type of organizations. In fact, the mean number of partnerships is 42; 102, on average reported in Northern countries, and 21 in the South. Those who reported less than 10 involved partners are in 85% of the Global South. It is interesting to look a few Global North SNGDOs with a large number of partnerships, in fact higher to 150 in three cases. This could be explained, due to the nature of these NPOs. Downside-up (Russia) is a charitable fund that manages large amounts of money coming from diverse corporations that have charity as part of their aims and objectives; America Scores Boston (USA) is part of a network of franchises that covers a great extent of United States leveraging in many cases the scale alliances established in other cities.

The hierarchy and origin of the reported partnerships vary between the examined organizations. These included local and international agreements with public, private, media, academia, other NGOs and aid agencies. In few cases the partners included ambassadors, public figures and leaders of opinion. The areas of cooperation are also broad; although in most of the cases financial support is the most important objective it was also found technical, educational, political needs. It was also hard to break down the level of the partnership. Whereas in most of the cases they are barely treated as partners, a few exceptions denote a strategic approach and thus an implicit hierarchy in the mutual relationship: Mirroring stakeholders as development, strategic and/or founding partner. With regard to the time of commitments there were found long-term partnerships and for specific purposes, e.g., for the realization of a football tournament funding event. Another important factor is the number of networks they belong to in view of the potential it has to give access to dissemination of own activities, resources, recognition events and opportune information of grants. Some of these networks include: Streetfootballworld, Peace and Sport, UEFA Foundation, Coaches across conferences, FARE, among others.

4.3.2. Diversification of Offer and Innovation

Table 3 also presents relevant information with regard to the composition of NPOs social portfolio. Eighteen of them, in fact, seven from Global South, rely exclusively on international funds, particularly from international aid agencies, such as the United Nations system. This means they have not developed specific capabilities to deliver services neither to business nor to direct consumers. As such, they carry out an implementing role that somehow forces them to adjust their services to the other purposes pursued by the aid agencies instead of diversifying new services focused on other targets. In this respect, barely 11 organizations have developed regular programs focused on other Businesses (B2B). Examples of B2B offer are: Outsourcing of services, corporate volunteering programs, magazines, corporate tournaments. Caught our attention than barely two or three studied organizations position themselves as a Corporate Social Responsibility supplier. In the case of Business to Consumer services (B2C): Rent of sport facilities, football tournaments, social travelling, among others.

With regard to innovation most of the NPOS stick their activities to football based educational activities. As a matter of fact, two SNGDO from Africa participates in local first division tournament. It is likely to find more innovative activities in those organizations that do not depend exclusively on football. A good example to show the potential of innovating operations is what occurs with CAIS, an SNGDO from Portugal. Football is used as a meeting point for youth facing vulnerable conditions, as well as a vehicle to create incidence. Herein they not only acquire life skills but strong capabilities that allow them to become candidates for certain jobs through their own job platform. Moreover, two specific businesses open up new job spaces which at the same time generate funds that sustain other areas. CAIS is also active in football festivals and photography contests. Last but not least this

organization produces and distributes its own magazine with an acceptable reach, which as a matter of makes possible to create income from ads. Another interesting approach that was observed is the application of a mixed approach that combines grassroots development and franchising. A specific partner or sponsor covers the operations costs of a certain location. This kind of was seen in the United States and Vietnam and France.

Just 16 out of 48 NPOs dispose of own facilities. This opens up opportunities to design new projects and have certain autonomy to create programs that may generate funds. It is important to note that the legacy programs that went along with South Africa 2010 World Cup 6. In most of the cases the exploitation of a facility is done through rent of spaces. An interesting case that uncovers the potential of taking advantage of a facility is “Kick for Life center” in Lesotho. This space is used to host hospitality events aimed at corporate business customers of the area, offering their own beneficiaries a working opportunity.

4.3.3. Alternative Funding Sources

In addition to grant revenues, partnerships and own offer of services, other funding mechanisms could be noticed. Only 33% of the participants implement with regularity structured and continuous funding programs, such as sport events, auctions, sale of memorabilia. Unlike B2C offer which implies a service or product delivered to a customer, a funding action depends more in appealing to charity this is a philanthropic sake for contributing a humanitarian cause. A common instrument is the use of crow funding platforms linked to NPOs’ official page, in total 33 out of 48 SNGDO appeal new supporters through donations tools; both to corporate donors and individual donors. In a broad number of cases this mechanism is done automatically through virtual platforms (e.g., globalgiving.org) along with a clear and strong message able to measure the level of impact a donor is making. Voluntary work is also a powerful approach towards the consecution of sustainability if considering that wages are by far the largest expense in SNGDO. Despite this fact, well defined volunteering programs could be found in just 11 organizations, six from North and five from South. However, the jobs offered for volunteers can be labelled as of high routine and limited responsibility.

Table 3. Financial sustainability drivers in SNGDO participants of FIFA Foundation 2018 Festival.

No	Region	N/S	Country	Name	Number of Partners	Dependence on project (Yes/No)	Offer	Own facilities (Yes/No)	Locations covered	Funding actions (Yes/No)	Donation Site (Yes/No)	Volunteer Programs (Yes/No)
1	Europe	Global North	France	Sport dans la Ville	364	No	B2B, B2C	Yes	26	Yes	Yes	Yes
2	Europe	Global North	Russia	Downside Up	350	No	B2C	Yes	1	Yes	Yes	No
3	North America	Global North	USA	Scores_BOSTON	215	No	B2B, B2C	No	1	Yes	Yes	Yes
4	North America	Global North	USA	Street Soccer USA	169	No	B2C	Yes	16	Yes	Yes	No
5	Europe	Global North	Germany	RheinFlanke	87	No	B2C	No	9	No	Yes	No
6	South America	Global South	Colombia	Tiempo de Juego	72	No	B2B, B2C	No	6	Yes	Yes	Yes
7	Asia	Global South	Vietnam	Football For All Vietnam	71	No	B2C	No	14	No	No	Yes
8	Europe	Global North	England	Street League	68	No	B2B, B2C	Yes	12	Yes	Yes	No
9	South America	Global South	Brazil	Fundação Gol de Letra	58	No	B2B	No	2	Yes	Yes	No
10	Europe	Global North	Ireland	Sport Against Racism	54	No	B2C	No	1	No	Yes	No
11	South America	Global South	Colombia	Fundación Colombianitos	51	No	B2B, B2C	No	8	Yes	Yes	No
12	Europe	Global North	Portugal	CAIS	46	No	B2B, B2C	Yes	2	Yes	Yes	No
13	South America	Global South	Argentina	Asociacion Civil Andar	45	No	B2B, B2C	Yes	1	Yes	Yes	No
14	Middle East	Global South	India	Dream a Dream	44	Yes		No	10	No	Yes	Yes
15	Central America	Global South	Haití	Fútbol Más	42	Yes		No	1	No	Yes	No
16	North America	Global North	USA	Starfinder Foundation	32	No	B2C	Yes	1	Yes	Yes	No
17	South America	Global South	Brazil	Instituto Fazer Acontecer	31	Yes		No	1	No	Yes	No
18	Oceania	Global North	Australia	Football United	30	Yes		No	1	No	Yes	Yes
19	Africa	Global South	Lesotho	Kick4Life FC	27	No	B2B, B2C	Yes	1	Yes	Yes	No
20	South America	Global South	Brazil	EPROCAD	27	No		Yes	6	No	Yes	No
21	Africa	Global South	Tanzania	IDYDC	26	No	B2C	No	1	No	Yes	Yes
22	Africa	Global South	Cape Verde	Delta Cultura Cabo Verde	24	No	B2C	Yes	1	Yes	Yes	No
23	South America	Global South	Brazil	Centro de Apoio	24	Yes		No	2	No	No	No

Table 3. Cont.

No	Region	N/S	Country	Name	Number of Partners	Dependence on project (Yes/No)	Offer	Own facilities (Yes/No)	Locations covered	Funding actions (Yes/No)	Donation Site (Yes/No)	Volunteer Programs (Yes/No)
24	Middle East	Global South	India	OSCAR Foundation	23	1		No	4	No	Yes	No
25	Middle East	Global South	Iraq	Spirit of Soccer	21	1		No	3	No	Yes	No
26	Asia	Global South	Philippines	FundLife International	19	No		Yes	2	No	No	Yes
27	Central America	Global South	Saint Lucia	Sacred Sports Foundation	18	Yes		No	1	No	No	No
28	South America	Global South	Ecuador	FUDELA	18	No	B2B, B2C	No	7	No	No	No
29	Africa	Global South	Kenya	Mathare Youth Sports	17	No	B2B, B2C	Yes	16	Yes	Yes	No
30	Asia	Global South	Cambodia	Indochina Starfish (ISF)	17	No	B2B, B2C	Yes	8	Yes	Yes	Yes
31	Europe	Global North	Hungary	Oltalom Sport Assoc.	15	Yes		No	1	No	Yes	No
32	Africa	Global South	Ghana	Africaid WhizzKids Unit.	12	No		Yes	1	No	No	Yes
33	Africa	Global South	Nigeria	YEDI	11	Yes		No	3	No	Yes	No
34	Asia	Global South	Cambodia	Salt Academy	11	Yes		No	3	No	Yes	No
35	Africa	Global South	Kenya	HODI	9	Yes		No	1	Yes	Yes	No
36	Africa	Global South	Zambia	Sport in Action	9	Yes		No	12	No	No	No
37	Africa	Global South	Kenya	Moving The Goalposts	7	Yes		No	4	No	Yes	No
38	Africa	Global South	Africa	The Goal	4	Yes	N/A	N/A	N/A	N/A	N/A	N/A
39	Europe	Global North	Israel	Peres Center for Peace	0	No		Yes		No	Yes	No
40	Europe	Global North	Russia	Pskov	0	Yes		No	1	No	Yes	No
41	Oceania	Global North	Am Samoa	Football Fed. Am. Samoa	0	Yes		No		No	No	No
42	Africa	Global South	Zambia	Chiparamba	0	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	Africa	Global South	Si. Leone	Single Leg Amputee	0	Yes		No	1	No	Yes	No
44	Africa	Global South	Botswana	SEDYEA	0	Yes	N/A	N/A	N/A	N/A	N/A	N/A
45	Central America	Global South	Costa Rica	Recreate S.C.	0	Yes		No	4	No	No	No
46	Central America	Global South	Costa Rica	SEPROJOVEN	0	Yes		No	22	No	No	No
47	Middle East	Global South	Pakistan	Right To Play	0	Yes	N/A	N/A	N/A	N/A	N/A	N/A
48	South America	Global South	Chile	EDUCERE	0	No		Yes	2	No	No	No
				Means Global South	21	0.54		0.2	3	0.3	0.8	0.09
				Means Global North	102	0.28		0.6	6	1	1	0.2

5. Discussion

Funding coming from aid agencies grants seems to be the most important path towards sustainability in SNGDO of the Global South. A preliminary correlation can be noted between this dependency and the lack of innovative services addressed to other target groups. Therefore, increased conditionality instead of ownership limit the impact of the NGDO when considering the origin of the funds and all the constraints associated with control [6,51]. If Northern NGDOs are incapable to facilitate their partners' future viability, unsustainability could be a predictable outcome. Several dissimilarities were found in the overall structure of revenues of South and North SNGDO particularly in the access to corporate partnerships.

The overall findings of this case study, in terms of revenue structure, are consistent with Bingham and Walters [7]. On average SNGDO receive a significant proportion of income from grant funding. Sponsorship and corporate partnership represent a lower percentage. Interestingly enough, under this line it could be seen important contributions of government funds in countries that have legislations with incentives to support charity intentions and sport activity. Among others; Brazil, Portugal, United Kingdom, Russia and France. As occurs with aid agencies, an over dependence on Government funding is a risky strategy as the funds are subject to control.

Financial sustainability should not be seen just as a topic on the NGDOs management agenda in the quest of new sources of revenue. This is rather a process of construction and assessment that implies on the one hand a wider approach on stakeholder assumptions; and on the other an overall strategical re-definition. This construction should focus a long timeframe horizon rather than immediate results. This bias may respond to the pressure that NFOS face to gain short-term stability. None of the extremes is healthy; as pointed out by Bowman [25] neither a management approach concerned just in the short run nor one that gives priority to a long-term consolidation. Either case may bring negative effects. Consequently, managers should find a balance that can gradually set these strategic shifts on their financial sustainability model. It should not be left apart the concerns of a possible trade off that may lead to a shift in the overall purpose of the charity, when reorienting strategic directions in NPOS, towards a more commercial performance in the quest of additional funds.

It is evident the contributions of strategic partnerships are a central catalyst towards the consecution of sustainability. Thus, a strategical shift towards cooperation is required leaving behind traditional philanthropism. While it is certain that these agreements should aim a long-term basis, as suggested by [23] this mindset shift requires that sustainability should be sought in agility and adaptability rather than a secure "partnership". This innovative way of thinking must maximize the construction of mutual value breaking, what generally occurs with aid agencies, a donor-recipient relationship. Weerawardena, McDonald and Sullivan [9] also pointed out that quest to build a sustainable organization tend primarily to focus their efforts on innovative fund-raising. This same re-approach needs to be placed in other type contributions, to be said, volunteering programs. Voluntary work seen not only as a save in wages. The transfer of knowledge capabilities and energy of high qualified personnel is essential.

With respect to new ways to create value for stakeholders, very few initiatives could be noticed. Most of them give focus to the potential of CSR partnerships between community sports trusts and for-profit enterprises, stressing the need of seeking a collaborative approach [7,27,63,64], which in many cases may result in an important source of revenue. It is estimated that £2 billion generated for UK charities through CSR partnerships [6,65]. The situation in the UK with respect to charities is particularly interesting. On the one hand its legislation promotes the participation of for-profit in humanitarian causes, on the other the sport sector, football in particular, is an important socio-cultural phenomenon. For instance, an increase in awareness of CSR through sport was found [66], inferring this way that the corporate world has begun to accept the power of sport as a suitable vehicle for the employment of CSR. This situation could be extrapolated to other countries.

Building middle- and long-term with other partners towards the creation of value requires a competent structure responsible for coordinating and providing follow up. This reveals both the

complexity of and the need for stakeholder management [11]. Whereas high investments in human capital are common in for-profit, in special overhead costs and development of capabilities, non-profit organizations are more restricted at the time of strengthening their management staff. Consequently, though with some exceptions that have strong advisory support from behind through trustees, most of the examined community organizations lack competent guidance with respect to the means that may secure the funds required to operate.

Whereas collaborative dynamics are a central vehicle towards acquiring financial sustainability, other drivers and internal procedures should neither be kept apart: Cost optimization, quality of services, governance, communication for change. In this sense success factor model proposed by Schaffer, et.al [67] analysis for example, could be a broader and suitable approach to measure sustainability.

5.1. Managerial Implications

A first implication is conceptual. Though the meaning of sustainability is broad and intricate, and frequently related to environmental concerns in for-profit complains it has a different meaning for NGOs, due to its nature and constraints. Is important to NGOs managers, in special from the South, to start reflecting on how to go through the current challenges: Professionalization of NGOs, shortage of aid agencies funds and a growing trend in the emergence of new stakeholders. Therefore, an alternative NGO thinking, practice is required. It is important to understand the constraint of global grants. Whereas it brings short-term stability and permits an NPO organization to stick to its core social mission, in the long-term the outcomes and sustained impacts are uncertain. NGOs should manage the relationship with the funding organizations on which they are dependently defying this top down vision towards a constructive approach. In this sense, aid agencies should understand that they are vital in NGOs growth and stability. In spite of the constraints that are part of gran calls it is highly important to include innovation and incidence costs, perhaps at the same level of operational costs, such as transportation and overheads. These resources should give priority to all the possible approaches towards stakeholders.

These results also shed light to NGOs managers on the importance of collaborative partnerships and stakeholder management towards the consecution of new latent opportunities. For instance, a global survey of 766 CEOs in 100 countries suggested that 78% attain and perceive the benefits of industry collaborations and multi-stakeholder deals towards development goals [68]. In this line, 87% of nonprofits and 96% of businesses regard partnerships as a key objective [64]. In average the assessed companies manage a range of 11 to 50 partnerships. An additional outcome is a trend that suggests that mutual cooperation will remain as a powerful mechanism to catalyze stakeholder relationships over the next years. In this favorable scenario, value creation should be seen as the row material for cross sector partnering.

As noted by Herman and Renz [40], Bagnoli and Megali [69] and Fletcher et al. [70], NGOs managers should take into account that effective NGOs will be better perceived by potential donors when they are able to show their strengths through different reporting mechanisms. Therefore, the more NPOs try to be accountable to numerous stakeholder groups at the same time, the more likely they may access to funding lines and potential partnership. Annual reports were available in just nine NPOs. Assuming the importance of partnerships, it is crucial to provide opportune and detailed information to stakeholders. This opens up the potential of communication for change resources.

5.2. Limitations and Future Research

With regard to the research strategy, although it followed Eisenhardt [61], the recommendation of using four to ten cases to attain relevance in a case study, it should have been advisable to incorporate a larger number of interviews in depth from managers from the Global North. In this stage, although delegation leaders that attended the event in Russia have competent knowledge of their organizations, not everyone in special those with a social approach has a management approach. Generalizations

should also be treated with caution given the specific context of the study. Whilst some of the findings can have pertinence and applicability in other development contexts and types of sport nonprofits. It may be irrelevant to explore other disciplines used as a vehicle to social change. Moreover, it might be relevant to approach other nonprofit sport organizations facing financial sustainability constraints national associations for example. Another limitation to have in mind is the level of detail and little uniformity found in the financial statements used to assess the revenue composition of the SNGDOs.

Due to the essence of this exploratory exercise, abundant research avenues arise. It might be valuable to identify key stakeholders' needs and objectives, as well as their perceptions on the value expectations from the NGDO side and the decision making [9,40]. Moreover, to understand good governance practices that give shape to a positive reputation or effective perception of the NGDO as a strategy to encourage new partners. Identifying new approaches in collaborative value construction seems to be an interesting area. This is key for a broader understanding of the nature of partnerships from a multidimensional and multilevel, mirroring enabling factors that permit collaborative relationships [51]. The case study has also uncovered the potential of public partnerships. Rational behind these sorts of agreements should also be considered. A widespread vision of financial sustainability with a focus on non-profit organizations working through sports. should empirically develop a model that describes the role of corporate partnerships with the corresponding predictors and mediators.

Other research lines can be mentioned. The measurement of non- monetarized deals as a great number of partnerships outcomes involve another kind of counterparts; these include voluntary work, in species donations, among others. Assessment of intentions to volunteers NGDO models is an interesting topic as well.

6. Conclusions

This case study has attempted to map the complex and heterogeneous field of NGDO. It also contributed to the still unexplored field of sport for development. The literature review brought down the meaning of sustainability in accordance with the constraints that define NGDO. Key attributes than enhance financial sustainability have been discussed in light of an interesting sample consisting of 48 highlighted organizations acknowledged by FIFA for their contribution to social change.

As revealed in the case study and supported by the extant literature, whereas Global South countries S4D-NGDOs' financial sustainability relies more on international aid agencies funds, in the Global North there is higher leverage on corporate partnerships. This latter is a common factor in all the examined organizations. Those who have not achieved great accomplishments may have been devoting energies and resources towards fulfilling aid agencies or government mandates. Certainly, dangerous shortness of sight that may have repercussions in the future. The study provides evidence that supports the view of dependency theory to NGDOs in the North and in the South. Financial sustainability should not be seen as an isolated topic in the management agenda of SNGDOs in the quest of new sources of income. This is a process of construction and assessment that implies, on the one hand, a wider approach on stakeholder expectations, and on the other, an overall strategical re-definition towards collaborative value creation.

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