Article

Perceived Threats through COVID-19 and the Role of Organizational Capacity: Findings from Non-Profit Sports Clubs

Svenja Feiler and Christoph Breuer

Institute of Sport Economics and Sport Management, German Sport University Cologne,
50933 Cologne, Germany; breuer@dshs-koeln.de

* Correspondence: s.feiler@dshs-koeln.de; Tel.: +49-221-4982-6099

Citation: Feiler, S.; Breuer, C. Perceived Threats through COVID-19 and the Role of Organizational Capacity: Findings from Non-Profit Sports Clubs. *Sustainability* **2021**, *13*, 6937. <https://doi.org/10.3390/su13126937>

Academic Editors:
Fernando Lera-Lopez,
Themistocles Kokolakis and
Girish Ramchandani

Received: 30 April 2021
Accepted: 16 June 2021
Published: 20 June 2021

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.

Copyright: © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

Abstract: (1) Background: The COVID-19 pandemic has forced non-profit sports clubs to shut their doors. As a consequence, neither sports activities nor social gatherings could take place for an indefinite period. This situation poses potential risks to sports clubs as clubs could lose members, volunteers, and revenue. The purpose of this study is to investigate how strong clubs have been affected so far by COVID-19 and which capacities help or hinder clubs in dealing with the crisis. (2) Methods: The study is based on large-scale primary data ($n = 4295$) collected among German sports clubs in autumn 2020. Three fractional regression models are applied to examine which organizational capacities are related to potential threats caused by COVID-19. (3) Results: Clubs perceive the risk of losing members as most threatening, followed by the challenge of retaining volunteers. Potential financial threats are perceived as smaller by clubs without their own sports facilities and paid employees. (4) Conclusions: Overall, sports clubs with a strong solidarity culture seem to be affected less by potential threats through COVID-19. To become more resilient to unexpected external influences, capacity building in specific areas of sports clubs should be considered. Support from public institutions and sports associations is needed.

Keywords: corona pandemic; membership organizations; volunteers; members; financial situation; organizational problems; organizational resources; grassroots sports; community sports; solidarity

1. Introduction

The COVID-19 pandemic has changed the lives of people and organizations worldwide. Habits and activities that used to belong to millions of people's everyday lives were suddenly not possible anymore. Likewise, the sports sector was hidden hard by the pandemic, both concerning professional and grassroots sports [1]. Pertaining to the latter, amateur sports organizations were forced to stop offering activities to their members due to social distancing rules and lockdowns. In their role as membership organizations [2], non-profit sports clubs are characterised by certain constitutive and economic features: Membership in sports clubs is voluntary, and clubs are oriented on the members' interests. Moreover, clubs are mainly run by volunteers, have democratic structures, and are autonomous [3]. In addition, clubs do not follow profit-maximising goals but rather social and demand-driven goals. Their revenue structure is relatively autonomous, meaning that clubs are mainly financed through revenue by members. Membership fees make up the largest proportion within the clubs' revenue portfolio [4,5]. Through relying, to large extents, on member financing, sports clubs are, to a lesser degree, dependent on external funding [6]. Although sports clubs are regarded as rather robust organizations [7] due to the described characteristics, such an unprecedented crisis as caused by the coronavirus pandemic is absolutely new territory for sports clubs. Consequently, clubs are facing challenging times.

In Germany, which is the research context of this study, almost 88,100 sports clubs existed before the COVID-19 pandemic, i.e., at the beginning of January 2020 [8]. The clubs build the basis of the German sport system, as in many other countries [9], and offer a wide range of different population groups to participate in sports for an affordable amount of money. Due to these low entry barriers, for every 83 million citizens in Germany, there were 27 million memberships in sports clubs as of January 2020 [8]. The organizational degree among children and adolescents was even higher and relatively stable over the last decade [10,11], underlining the essential social function of sports clubs [12]. However, projections of the federal state sports confederations indicate a membership loss of between 3 and 5 percent on average [13]. Especially young members seem to leave clubs, as indicated by a larger decline in the age groups of children and adolescents [14]. In absolute terms, this means a decline of about one million members [15] (as of April 2021, although data reported by the confederations is still incomplete).

These declining membership numbers are the consequences of two lockdowns. In March 2020, Germany went into the first lockdown caused by the COVID-19 pandemic. Consequently, large parts of public and private life were shut down. For German sports clubs, this lockdown meant that no activities for members, both concerning sports offers and social activities, were possible anymore. Sports facilities of all kind, including swimming pools, were closed. The situation of grassroots sports clubs was similar in other countries [16], e.g., England [17], Canada [18], Spain [19], and Australia [20,21]. The first lockdown period in Germany lasted until May 2020. From then onwards, clubs could return step by step to their activities, yet only in compliance with strict hygiene concepts [22]. Thus, during summer and autumn 2020, taking part in clubs' sports activities was possible under certain circumstances [23]. However, differences existed between the 16 federal states of Germany and the types of sports offered [24]. For example, outdoor sports such as golf could be practised with fewer restrictions than indoor and contact sports [22,23], a situation that was similar in the Netherlands and England [17,25]. Consequently, clubs suffered to varying degrees from the pandemic [13] and reacted differently during and after the first lockdown. As substitutions for the usual sports activities, some clubs could set up digital replacement sports offers [24,26], thereby taking new and innovative ways, which are expected to be helpful in the future to recover from the crisis [16,27]. When the second COVID-19 wave hit Germany in October 2020, a second lockdown was the result. Consequently, sports clubs had to shut their doors again from the beginning of November 2020. This second lockdown lasted much longer. It was only in March 2021 that minimal parts of the sports offers, especially for children and adolescents, were possible again, always taking current incidence values of COVID-19 into account.

As a consequence of months without sports operations, training, competitions, and social gatherings, sports clubs face increasing challenges. A decline in membership numbers is already evident [13] and prior studies report that clubs, even before the pandemic, constantly had to deal with increasing human resources problems [28]. Particularly volunteer recruitment and retention is a continually growing problem for sports clubs [4]. But also, the financial situation, and binding and finding members, are challenges for clubs [5]. The longer sports operations are interrupted, the more likely it is that club members will start thinking about leaving clubs [23]. Consequently, clubs are expected to lose further members and membership fees, their most crucial income source [29]. Thus, it can be expected that the COVID-19 pandemic will most likely worsen problems related to retaining and recruiting members, volunteers, and the clubs' financial situation.

Therefore, the purpose of this study is to investigate how clubs themselves perceive these challenges and which factors are associated with the clubs' perceptions. The study makes use of a nationwide online survey of sports clubs conducted in autumn 2020. Adapting a question from a COVID-19 survey of the German Socio-Economic Panel (SOEP) [30], sports clubs were asked to provide an assessment regarding the perceived threat of the COVID-19 pandemic in the coming year. The question addressed three areas, namely potential existential problems in terms of the club's financial situation and the retention

and recruitment of volunteers and members. The study is framed by the conceptual model of organizational capacity to examine which resources and external factors are associated with the clubs' perception of existential threats.

Thus, the main research questions addressed in this study are the following:

RQ1: How strongly do sports clubs rate the probability of facing existential threats in the areas of finances, volunteers, and members due to the COVID-19 pandemic within the next twelve months?

RQ2: Which organizational capacities are related to the risk of facing existential threats through the COVID-19 pandemic?

This study is the first to investigate the impact of the COVID-19 pandemic on non-profit sports clubs using large-scale data, underlining the empirical contribution. The results give insights into how far clubs expect to be impacted in three core areas. Moreover, light is shed on the characteristics and resources of clubs that perceive bigger or smaller problems. Thereby, the study addresses the call by Doherty, Millar, and Misener to lean on evidence to understand and explore how clubs deal with the COVID-19 crisis [16]. This evidence is important since the degree to which clubs are confronted with problems in different areas is not the same for all clubs. The sports clubs' landscape is heterogenous, and so is the impact of the pandemic. Therefore, the study also has implications for public institutions and sports associations concerning support measures.

2. Literature Review and Framework

2.1. State of Research on COVID-19 and Sports Organizations

The unprecedented worldwide crisis caused by the coronavirus pandemic has increased research in various fields connected to the sports sector [31]. Areas examined are, among others, spectator sports, professional sports, individual sports participation, and sport provision by different sports providers such as commercial fitness centres and community sports organizations [1,32–35]. However, studies on amateur, non-profit, or grassroots sports clubs are so far scarce, with few exceptions. A Spanish study investigated sports entrepreneurship in the form of innovation, risk-taking behaviour, and proactivity of a sample of 145 sports clubs before and after the beginning of the pandemic. The results show that risk-taking and innovation have increased during the pandemic compared to the time before. However, the sample is likely not to be generalisable due to the sampling method [19].

A German qualitative study on 15 sports clubs in Bavaria during the first months of the pandemic examined changes in sports offers, reactions of members, and potential and constraints for long-term changes in sports offers. The study revealed that most members were willing to pay their membership fees. They wanted to support their club and showed a high club identification. Clubs were regarded as socially relevant institutions and as an integral part of members' lives. Almost two-thirds of the interviewed clubs developed digital sports offers during the pandemic in different formats (live, recorded, training plans). The resonance of members toward these digital offers varied. While in some clubs, fewer members took part than in usual sports activities before corona, other clubs reported higher participation rates. Despite the digital possibilities of participating in sports, members missed the social aspects and community feelings that arise through direct contact [26]. While this study gives interesting insights on how clubs dealt with challenges enforced by the corona pandemic, the results are hardly representative of a wider sports club population.

In a further qualitative study, 13 interviews with sports clubs in England and Scotland were conducted in summer 2020. The sample included clubs with their own sports facilities and clubs that rented facilities, clubs with contact sports and sports where participation can be distanced, as well as indoor and outdoor sports. These factors were relevant and made a difference to the impact of COVID-19 restrictions on sports clubs. For example, financial sustainability varied depending on whether clubs owned sports facilities since facility maintenance costs remained, with revenues declining at the same time. Volunteer

numbers were sustained, although potential problems in recruiting new volunteers were projected if restrictions were to continue [17].

An Australian study dealt with the impact of COVID-19 on youth sport and found challenges in binding volunteers and participants. Moreover, it was suggested that sports clubs need additional support and resources during the lockdowns and the aftermath to recover [20]. Apart from academic research, different sports organizations published reports of national investigations into the impact of COVID-19 on grassroots and community sports, e.g., in Australia, Canada, the UK, and Germany [18,21,36,37]. Consistent challenges reported were fewer financial resources and issues in the areas of retaining volunteers and members.

Research that dealt with the recovery and resilience of sports organizations from external shocks such as natural disasters [7,38] before the COVID-19 pandemic is only partly comparable to the current situation. What can be drawn from prior research on dealing with natural disasters of sports clubs in Australia is that organizational resources and the ability to continue operating in times of crises, i.e., robustness, characterise resilient sports clubs. Overall, clubs were found to be relatively resilient organizations [7]. In the aftermath of natural disasters, volunteers and their engagement were valuable in the course of recovery. Partner organizations (e.g., other sports clubs and state sports organizations) provided grants and donations. Governmental entities were also integral to recovery through providing grants and labor to rebuild facilities [38]. However, troubles caused by natural disasters may lead to an interruption of parts of sports offers if, e.g., facilities were destroyed. The situation caused by COVID-19 is not comparable since clubs are forced to stop all club programs for an unpredictable period. Therefore, investigations into sports clubs' resilience in the course of the COVID-19 pandemic are still needed. The underlying study is a step in this direction, although it does not investigate resilience as a concept, rather organizational capacities and resources as indicators of projected existential threats.

2.2. Conceptual Framework

This study builds on the conceptual model of non-profit and voluntary organizational capacity [39]. Organizational capacity is understood as a multidimensional construct, with different capacities being important for organizations to fulfill their missions and to perform their functions in an effective, efficient, and sustainable way. In the context of non-profit sports clubs, the clubs' key mission is to provide sports programs, opportunities to take part in competitive sports, and social exchange [40]. The model of organizational capacity also takes into account internal and external factors that might hinder or constrain organizations in fulfilling their mission [39]. The model has previously been applied in various studies in the non-profit and community sports context in different countries, such as Canada and Germany [2,41–46]. The model has also been used to investigate the relationship between a sports clubs' organizational capacity and, for one, organizational problems in the areas of volunteers, members, and finances [28,47], and second, voluntary engagement [48,49]. To examine which clubs perceive larger threats through the impact of the pandemic, considering the clubs' resources and constraints is important.

Hall and colleagues [39] differentiate between three main capacity dimensions: human resources capacity, financial capacity, and structural capacity. The latter can further be subdivided into relationship and network capacity, infrastructure and process capacity, and planning and development capacity. When using the framework of organizational capacity in this study, an additional aspect which is particularly relevant for non-profit sports clubs is considered. This aspect refers to an ongoing debate among scholars (e.g., [50–52]) about the differentiation between two ideal types of sports clubs, namely solidarity-based sports clubs and service-oriented sports clubs [51,53]. Clubs that see themselves as a community of solidarity are likely to differ in certain aspects of organizational capacity and structure (e.g., club size) from clubs that follow a service-oriented philosophy. Particularly concerning human resources, financing, internal processes, and club culture, differences between these two club types are evident [50]. While solidarity-based clubs are characterised by close

social relationships among members, a strong sense of belonging to the club and thus low membership turnover, high member participation in decision-making processes, and strong volunteerism, the opposite applies to service-oriented clubs. Here, social integration is relatively weak, member' interests are heterogeneous, voluntary engagement is low, and fluctuation is high [51,53,54]. Therefore, aspects of this differentiation are considered in this study when explaining the different dimensions of organizational capacity below.

2.2.1. Human Resources Capacity

Human resources capacity is defined as “the ability to deploy human capital (i.e., paid staff and volunteers) within the organization and the competencies, knowledge, attitudes, motivation and behaviours of these people” ([39] p. 5). Prior research in the field of non-profit sports organizations has identified that both volunteers, the key resource of sports clubs, and paid employees are important resources for clubs [46,55]. Volunteers in sports clubs act on different levels, namely the executive, i.e., the board level, and the implementation level, which encompasses coaches, trainers, and referees. In German sports clubs, averagely, eight positions at the board level and about nine positions at the executive level exist [4]. Employing paid staff is less common in non-profit sports clubs, although the existence of paid employees increases with increasing club size [4,55] and in higher professionalised clubs [5,56]. This fact is also true for service-oriented rather than solidarity-based clubs since volunteer work is in these clubs more often substituted by paid employees due to a lower willingness of members to volunteer [51].

Studies have shown that organizational problems of sports clubs are significantly related to human resources capacity [28,47]. It needs to be noted that human resources can also increase organizational problems. Concerning volunteers, it was found that the number of volunteers is not necessarily related to the amount of work that needs to be done since fewer volunteers to do more work [2]. This result could mean that with higher shares of volunteers among members, the individual contribution of each volunteer is less visible and decreases [57] as volunteers might assume that there are enough volunteers to do the work, i.e., a free-rider situation. Research has indeed found that a higher volunteer rate decreases the willingness to volunteer [48] and increases problems of recruiting and retaining members and the financial situation [28]. A similar effect could occur with regard to perceived existential threats caused by the COVID-19 pandemic. Employing paid staff might, on the one hand, help to release volunteers from increasing bureaucratic tasks [58] and foster more efficient workflows [56]. On the other hand, paid staff is more expensive than volunteers [59]. Therefore, clubs with paid staff might face financial challenges [56], a result found for German civil society organizations during the corona pandemic [60]. Moreover, conflicts between volunteers and paid staff can arise due to different values and motives and a potential disempowerment of volunteers through paid staff [57,58], which could potentially lead to perceived volunteer problems. However, existing research did not find a significant effect of paid staff on volunteer engagement in sports clubs [48].

In addition to the number of volunteers, particularly the passion and commitment of the individuals, as well as following a common focus, i.e., having similar goals play an essential role [2,43]. Such a scenario is most likely to be found in solidarity-based sports clubs. In Germany, a high continuity among volunteers in sports clubs can be observed. A board position is on average kept for 12 years [61], and coaches are active in their role for 11 years [62]. Moreover, it is vital to understand the club members' attitudes towards their club [2]. It can be expected that members who have a higher identification with the club are less likely to end their membership [51], and that volunteers who are passionate about their commitment continue their voluntary engagement. Both aspects are typical in solidarity-based clubs and are expected to decrease the likelihood of existential problems [28].

2.2.2. Financial Capacity

The second dimension, financial capacity, is defined as “the ability to develop and deploy financial capital” ([39] p. 5). According to Hall et al., financial capital includes revenues, expenses, as well as assets and liabilities. In the context of amateur sports organizations, stable revenues and expenses, diverse revenue streams, and fiscal responsibility by reaching a balanced budget were identified as critical elements within the financial capacity dimension [2]. Revenue is necessary to finance the clubs’ sports programs. Therefore, total revenue was used as an indicator of financial capacity in prior studies on organizational problems [28,47]. However, stable revenues and expenses were found to be more important than the total amount of revenue [2]. In non-profit sports clubs, stable revenues are mainly dependent on the most important income source, i.e., membership fees [16].

Because different measures are needed to assess the financial capacity of non-profit organizations to fulfill their mission [63], in addition to the total amount of revenue, the diversity of income sources should be considered. Like non-profit organizations in general and in contrast to for-profit organizations [64], non-profit sports clubs generate revenue from many different sources, including membership and admission fees, donations, public subsidies, sponsorship income, and further income from business operations (e.g., self-operated restaurants, merchandising, etc.) [65]. To address the level of income diversity, a common measure used is the Hirschman-Herfindahl index. Revenue diversification in relation to the financial health of non-profit organizations has reached increasing attention among scholars [66]. However, study results are diverse. While some studies find that revenue diversification increases financial health and stability [67,68], more recent studies come to different results (e.g., [69,70]). Also, studies on non-profit sports clubs did not find a decreasing effect of revenue diversification on organizational problems, but rather the opposite [28]. Therefore, the relationship between revenue diversification and perceived threats through COVID-19 is difficult to predict.

Summing up, prior studies on non-profit sports clubs mainly focused on revenue diversification, revenues and expenses, and the resulting solvency measure of breaking even to operationalize financial capacity [42]. However, assets and liabilities have so far been neglected. A reason for omitting these factors is that non-profit sports clubs have lower accounting standards, and information on assets and liabilities is often missing [46]. The underlying study adds to the body of research by examining assets and liabilities within the financial capacity dimension. Especially in times of crises such as the corona pandemic, it can be expected that assets and liabilities influence the perceived problem levels. Assets might give clubs a feeling of security, while liabilities could be associated with higher risks.

2.2.3. Structural Capacity

The third capacity dimension, structural capacity, is defined as “the ability to deploy the non-financial capital that remains when the people from the organization have gone home” ([39] p. 5). This dimension contains three types of structural capacities. The first is relationship and network capacity, which reflects the ability of an organization to build different relationships, e.g., with members, volunteers, partner organizations, or governmental institutions, to acquire social capital [71]. Relationships and networks help to access additional knowledge, resources, and experience [39]. In non-profit sports clubs, external relationships exist, e.g., with other sports clubs, schools, kindergartens, the community, commercial sport providers, and health insurances and are generally regarded as strengths of clubs [46]. Sports clubs may use external partnerships with other clubs to acquire intellectual and material resources, e.g., about the provision of digital substitute sports offers [20]. However, relationships with bureaucratic partners, characterised by high inflexibility and formalisation, are problematic [2]. In times of crises, relationships with public institutions and administration (e.g., local sports associations) are expected to be particularly important since these institutions are responsible for offering support measures for sports clubs, e.g., in the form of financial support or consultancy. Research

supports this notion since public financial support for sports clubs helped to recover in the aftermath of natural disasters [7].

The second element of structural capacity relates to the organizations' infrastructure, processes, and culture. This dimension incorporates information technology, intellectual property (e.g., the ability to innovate), and elements of internal structure and day-to-day operations, e.g., policies, procedures, and databases [39]. Moreover, communication with volunteers and members about club issues is a relevant element within this dimension [2]. Communication can occur in different ways in sports clubs, e.g., in the general annual meeting or on a regular basis between the club board and its members. Especially in times of crises, it seems important to keep members and volunteers informed about recent developments since good communication is regarded as a strength of sports clubs, while bad communication weakens them [2].

Concerning infrastructure, relevant elements are the availability and quality of sports facilities [2]. Sports facilities used by clubs are either club-owned or public sports facilities [4]. In Germany, sports clubs rely on both types of facilities. Owning facilities is associated with building, running, and maintenance costs, while the usage of public sports facilities is either free or available for a low usage fee [72]. During the interruption of sports operations, the usage fee was partly waived for clubs so that costs could be saved. Contrary, running costs for club-owned facilities continued to occur. Therefore, it is expected that particularly financial threats caused by COVID-19 are perceived larger if clubs are in possession of their own facilities while using public facilities is expected to decrease the likelihood of financial problems.

Regarding internal processes, challenges for organizations were particularly identified in the area of information technology [39], thus often posing constraints for organizations. Crises situations can increase innovation [27], and digitization has seen a boost due to the corona pandemic, also in the non-profit sector [73]. Sports organizations like the European Sport NGO provided ideas for sports clubs to get involved in virtual training sessions [32]. It is expected that innovative sports clubs in terms of digital tools are less likely to face existential threats. Recent research from the context of Australian youth sport suggests that using digital tools during the interruption of sport can be helpful to overcome uncertainty and keep in contact with children and parents. Especially digital sports programs can help to keep some sports offers running even during the lockdown periods [20]. Such digital programs are used to varying degrees by sports club members, but they cannot substitute the social and community feeling [26].

Culture is an important element of structural capacity. Club culture is based on shared values and goals of the club and its members and is developed in the course of the club's history [50,51]. Hence, clubs follow needs-oriented goals. These goals can include offering sports programs to members, opening possibilities for participating in competitions, cultivating club traditions, focusing on certain groups, e.g., children, but also providing opportunities for social interaction which create feelings of community, i.e., rather intangible benefits [74,75]. However, club goals can differ between clubs, related to different member interests. Member interests can be twofold: goal-oriented and value-oriented [76]. Goal-oriented, or purpose-oriented, means that members are mainly interested in taking part in sports programs, but to a lesser or no degree to get involved in club life, e.g., as a volunteer or with other members. In this case, members are rather seen as customers, cost-benefit considerations dominate, and relationships between members are weak [50,53]. It follows that members with purely goal-oriented interests are more likely to leave the club if their goal, i.e., taking part in sports, cannot be followed anymore. Such a scenario is likely to be found in clubs with a service-oriented culture [51], with activities that are also open to non-members [54], e.g., courses and health sports. Thereby, trends of individualisation and striving for personal health and fitness are addressed [50,53]. On the contrary, members who follow both goal-oriented and value-oriented goals put value on social aspects of club life, are more likely to get involved in voluntary work, and build social contacts with other members. Such members are less likely to leave the club since

the binding and loyalty is much stronger [53]. Clubs with members that are goal-oriented and value-oriented follow a solidarity-based philosophy [51]. Thus, it can be assumed that clubs that are rather characterised as solidarity-based perceive threats of COVID-19 to be smaller, while service-oriented clubs will struggle more.

The third element of structural capacity refers to planning and development, and incorporates the ability to draw on and develop strategic plans, policies and proposals [39]. Even though long-term strategic planning does not seem to be a key priority of non-profit sports organizations [47], this dimension was found to be relevant for the overall functioning of sports clubs [28,41,77]. Therefore, particularly in times of crises, it can be expected that a strategic policy helps to address upcoming challenges.

3. Materials and Methods

3.1. Data Base

This study is based on primary data which was collected as part of the “Sport Development Report (SDR)”. The SDR is a longitudinal research project on non-profit sports clubs in Germany, which started in 2005. The project is financed by the Federal Institute of Sport Science (BISp), the Germany Olympic Sports Confederation (DOSB), and the 16 federal state sports confederations. So far, eight waves have been conducted. The different waves cover similar questions on core areas of sports clubs such as members, sports offers, volunteers, paid staff, finances, problems, sports facilities, and club philosophy. Moreover, each wave includes questions on specific focal topics, which varied from wave to wave, according to the current societal and political situation (e.g., social inclusion of vulnerable groups such as refugees, prevention of sexualised violence, health sports, etc.). In the recent survey from the eighth wave, questions relating to the COVID-19 pandemic were integrated.

For the underlying study, data from this eighth wave of the SDR is used, which was gathered from 21 October to 21 December 2020 through an online survey. Of the existing 88,071 sports clubs in Germany in the year 2020 [8], 78,353 sports clubs were invited via email to take part in the survey. The 16 federal state sports confederations provided the clubs’ email addresses. Each club received an individual link to the online questionnaire, which allowed clubs to interrupt the survey and continue later, e.g., to search for information on the clubs’ finances. Participation was voluntary, and clubs could stop the survey at any point. After deducting 3328 invalid email addresses, the adjusted sample amounted to 74,070 clubs. During the survey period, two reminder emails were sent to clubs, which increased participation. Finally, $n = 20,179$ sports clubs participated in the survey. The response rate amounted to 26.9%. The data preparation and cleaning process included plausibility checks. Moreover, only clubs that gave complete financial information could be included in the analysis. Therefore, and due to missing values in some of the independent variables, the underlying study can make use of a maximum of $n = 4295$ cases. In 97% of these cases, voluntary board members filled out the survey, in 2%, paid staff was involved, and in 3%, volunteers from the implementation level contributed to answering the survey.

3.2. Variables

The dependent variables were developed based on the German Socio-Economic Panel (SOEP), which had installed a special COVID-19 survey in 2020. One question in this survey investigated the subjective perception of people becoming critically ill due to the coronavirus within the next 12 months [30]. Based on this question to individual perceptions, a question that measures the perceived threat for sports clubs through COVID-19 within the following year was developed. The developed question reads, “What do you think the likelihood is that your club will experience existence-threatening problems in the areas listed over the next 12 months due to the COVID-19 pandemic?”. The listed areas included (1) the financial situation of the club, (2) recruiting and retaining volunteers, and (3) recruiting and retaining members. Clubs were asked to give a percentage representing

the likelihood of existential threats between 0 and 100, with 0 meaning “not likely at all” and 100 meaning “very likely”. Thus, the three dependent variables reflect proportions, i.e., share values (see Table 1).

Table 1. Overview of variables.

Variable	Description	Scale
<i>Dependent variables</i>		
covid_finances	Estimated probability of facing existential threats through the COVID-19 pandemic regarding the club's financial situation within the next 12 months	metric
covid_volunteers	Estimated probability of facing existential threats through the COVID-19 pandemic regarding retaining/recruiting volunteers within the next 12 months	metric
covid_members	Estimated probability of facing existential threats through the COVID-19 pandemic regarding retaining/recruiting members within the next 12 months	metric
<i>Independent variables</i>		
Human resources capacity		
share_volunteers	Share of volunteers in fixed positions among members (in %)	metric
commitment_volunteers	Problem with volunteer commitment (1 = big/very big)	dummy
paidstaff	Club has paid employees (1 = yes)	nominal
identification	Problem with member identification with the club (1 = big/very big)	dummy
share_socialevents	Share of members who participated in social events of the club in 2019 (in %)	metric
Financial capacity		
rev_div	Revenue diversification (1-Herf; 0 = perfect revenue concentration; 1 = perfect revenue diversification)	metric
revenue_pc	Total revenue per member in 2019 (in €)	metric
breakeven	The club's revenues exceeded the costs in 2019 (1 = yes)	dummy
assets_pc	Sum of club's assets per member end of 2019 (in €)	metric
liabilities_pc	Sum of club's liabilities per member end of 2019 (in €)	metric
Structural capacity		
cooperations	Number of co-operations with other organizations	metric
political_support	Problem with political and administrative support (1 = big/very big)	dummy
phil_communication	Our club communicates regularly with our members (1 = agree/totally agree)	dummy
share_annualmeeting	Share of members that took part in the club's annual meeting in 2019 (in %)	metric
own_facilities	Club is in possession of its own sports facilities (1 = yes)	dummy
public_facilities	Club uses public sports facilities (1 = yes)	dummy
multisportsclub	Club offers more than one type of sport (1 = yes)	dummy
responsibilities	Problem with the organization of division of labor and responsibilities within the club (1 = big/very big problem)	dummy
resources_digital	Lack of necessary resources in terms of time, personnel, money to forward digitization (1 = rather applies/applies completely)	dummy
digital_sport	Offers of digital sports programs during the interruption of normal sport operations due to the COVID-19-pandemic (1 = rather applies/applies completely)	dummy
phil_solidarity	Our club sees itself as a solidarity community (1 = agree/strongly agree)	dummy
phil_serviceprovider	Our club sees itself as a service provider (1 = agree/strongly agree)	dummy
phil_tradition	Our club attaches importance to the cultivation of tradition (1 = agree/strongly agree)	dummy
phil_community	Our club attaches importance to community (1 = agree/strongly agree)	dummy
phil_competitivesports	Our club is involved in competitive sports (1 = agree/strongly agree)	dummy
phil_youth	Our club is involved in children's and youth sports (1 = agree/strongly agree)	dummy
share_healthsports	Our club is involved in health sports (1 = agree/strongly agree)	metric
course_offers	Club generates revenues from course offers (1 = yes)	dummy
strategy	Problem with the clarity about strategy and future development of the club (1 = big/very big problem)	dummy
Control variables		
members	Total number of members in the club	metric
inhsqkm	Inhabitants per square kilometer in the clubs' community	metric
sports	20 most often sports in the sample plus 5 representing contact and outdoor sports (football, fitness, apparatus gymnastics, table tennis, volleyball, tennis, shooting, track & field, dancing, badminton, swimming, hiking, equestrian, cycling, handball, skittles, basketball, skiing, karate, judo, sailing, canoe, boxing, rowing, golf)	dummy
state	16 federal states of Germany (reference category: Bavaria)	dummy
lockdown	Club participated in the survey during the 2nd lockdown (1 = yes)	dummy

The independent variables reflect the organizational capacity dimensions presented in the conceptual framework (see Table 1). Human resources capacity is captured by five

variables. The first variable demonstrates the share of core volunteer among members (*share_volunteers*). This variable was calculated by dividing the total number of volunteers from the board and implementation levels by the total number of members. The voluntary ratio among members has been used in prior research in the context of human resources capacities in sports clubs [28,47,48]. The second variable reflects the commitment of volunteers (*commitment_volunteers*) since not only the number but also the engagement level and enthusiasm of volunteers is important. This variable is captured by the clubs' assessment of the problem level with volunteer engagement. The original item was measured on a 5-point Likert scale ranging from 1 = "no problem" to 5 = "a very big problem". For the underlying study, the variable was recoded into a dummy variable, reflecting whether the club has a big or very big problem in this area, meaning that volunteer commitment would be low. In addition to volunteers, human resources also included paid employees. A dummy variable reflects whether the club has paid staff in club administration and management, sports operations, or other areas like maintenance and care (*paidstaff*). The role of member identification with the club as part of the human resources capacity dimension is reflected by two variables. The first is again a problem statement by the club (*identification*), which was measured and recoded as described for the variable *commitment_volunteers*. The second variable reports the share of members who took part in the clubs' social events in 2019 (*share_socialevents*). Taking part in the clubs' social activities is associated with a stronger identification of members with the club and has previously been applied to reflect human resources capacity [28,47].

The financial capacity is covered with five variables. Here, it is important to note that all variables in this dimension reflect the clubs' finances in the year 2019, i.e., the year before the survey and before the COVID-19 pandemic reached the clubs. The first variable reflects the level of revenue diversification (*rev_div*), which is a common measure in nonprofit financial studies (e.g., [68]). In the online survey, clubs were asked to give information on the amount of revenue in 30 different income sources. To determine the diversification of income, first, the Herfindahl index was calculated by adding up the squared shares of the club's revenue sources. Since the Herfindahl index is a measure of concentration, the index was subtracted from 1 to obtain revenue diversification. Revenue diversification ranges from 0 to 1, with 0 meaning perfect concentration, i.e., the club only has one revenue category, and 1 meaning perfect diversification, i.e., having all revenue categories. Additionally, total revenue was used, which reflects the total amount of revenue the club generated. Since larger clubs usually have more revenue [4], the total amount of revenue was divided by the total number of members (*revenue_pc*). The third variable reflects whether the club had a balanced budget at the end of 2019 (*breakeven*), meaning that total revenues reached or exceeded total expenditure. Lastly, both the clubs' assets (*assets_pc*) and liabilities (*liabilities_pc*) as of the end of 2019 are used to reflect financial capacity. Assets incorporate the sum of, e.g., clubs' land, sports facilities, sports equipment, bank balances, cash assets, while liabilities include the sum of, e.g., liabilities to banks and trade payables. To account for club size here as well, both variables were divided by the number of members.

Relationship and network capacity is reflected by two variables. The first variable covers the number of co-operations the club has with different organizations (*cooperations*). This variable was calculated based on a list of possible partners of clubs. The list included other sports clubs, schools, kindergartens, health insurances, youth offices, health offices, senior facilities, disabled facilities, multigenerational houses, business companies, commercial sports providers, basic security/unemployment offices, and other institutions. The clubs were asked to mark with which of the stated institutions they have collaborations. Based on the responses, the total number of collaboration partners was calculated. The second variable reflects the relationship with public and administrative institutions. Here again, a problem statement was used to operationalize this relationship. Clubs were questioned to rate how big the problem was with receiving political and administrative support. The original item stems from the above described 5-point Likert scale, ranging from 1 = "no

problem” to 5 = “a very big problem”. Again, the variable was recoded into a dummy (*political_support*), reflecting whether the club reported a big or very big problem, meaning that political and administrative support would be small.

Infrastructure and process capacity is reflected by a set of variables. First, communication within the club is measured by two variables. The first is a subjective item reflecting whether the club regularly communicates with its members (*phil_communication*). This item was measured on a 5-point Likert scale ranging from 1 = “do not agree at all” to 5 = “totally agree”. The original item was recoded into a dummy reflecting whether the club agrees or totally agrees to this statement, thus whether regular communication with members takes place. In addition, a second variable objectively measures the share of members that participated in the club’s 2019 annual meeting (*share_annualmeeting*). High participation reflects good communication mechanisms within the club.

Facilities are reflected by two variables, namely whether the club is in possession of its own sports facilities (*own_facilities*), and whether the club uses public sports facilities (*public_facilities*). Internal processes might differ in clubs that offer more than one type of sport from clubs that offer different types of sports [48]. Therefore, a variable reflecting whether a club offers more than one sport is included (*multisportclub*). Additionally, it is measured whether the club has problems with the internal organization of division of labor and responsibilities within the club. Again, a dummy was calculated, reflecting if the club has a big or very big problem in this area (*responsibilities*).

The use of information technology was identified as a challenge for non-profit organizations as part of infrastructure and process capacity [39]. Thus, information technology is operationalized by two variables. The first reflects whether the club is lacking the necessary resources to forward digitization (*resources_digital*). The complete item reads: “Our club lacks the necessary resources (time, personnel, money) to drive digitization forward”. The second variable covers the provision of digital sports programs during the interruption of sports operations (*digital_sport*). This item is: “During the interruption of sports activities due to the COVID-19 pandemic, our club had digital substitutes for members”. Both variables were measured on a 5-point Likert scale ranging from 1 = “does not apply at all” to 5 = “applies completely”. Again, dummy variables were constructed reflecting whether the statement applies or completely applies.

Culture is an important element within the capacity of non-profit sports clubs. In this study, culture is reflected by eight variables, of which six stem from a battery measuring the clubs’ self-conception, i.e., club philosophy (*phil_solidarity*, *phil_serviceprovider*, *phil_tradition*, *phil_community*, *phil_competitivesports*, *phil_youth*). Items from this scale have previously been used in sports club studies (e.g., [48,78]). The original items were measured on a 5-point Likert scale, ranging from 1 = “do not agree at all” to 5 = “totally agree”. The original items were recoded into dummy variables reflecting whether the club agrees or totally agrees to these statements. Another variable covers the involvement of clubs in health sports (*share_healthsports*). This variable reflects the proportion of health-related sports offers in relation to all sports offers. Lastly, the variable *course_offers* reflects whether the club generates income from sports courses that can also be open to non-members.

Finally, the planning and development capacity is reflected by the variable *strategy*. This variable stems from the problem battery and measures whether the club has problems with the clarity about the strategy and future development of the club. As before, the original problem item was recoded into a dummy variable, reflecting if the club has a big or very big problem in the area, i.e., no clear strategy for the future.

In addition to the described variables, which reflect the capacity dimensions, it is controlled for club size, urbanization, sports, federal states, and whether the club took part in the period before or during the second lockdown. Controlling for club size in terms of members (*members*) is important since the size of the club was found to be an important correlate of different capacity dimensions [42] and club types [50]. Urbanization is considered by inhabitant density at the clubs’ location (*inhsqkm*). It is expected that clubs that are situated in communities with a higher density, which is usually the case

in urban areas, face higher threats since urban areas were more affected by the second corona wave than rural areas [79]. Moreover, more substitution opportunities exist in urban areas, which might also influence organizational problems [28]. Furthermore, it is controlled for different types of sports since differences in the perception of threats due to different rules with regard to participation, e.g., in outdoor and contact sports, is expected. Prior research on Australian sports clubs found that clubs suffered to varying extents from externally caused crises [7]. The study further controls for the federal states in Germany since restrictions differed between states. Lastly, it is controlled for the time of the clubs' participation in the survey (*lockdown*). This seems important since the second lockdown in Germany started during the survey period, namely on 2 November 2020. Since sports operations were completely stopped again in the second lockdown, it can be expected that clubs that participated during the lockdown period perceived the existential threat stronger than clubs that had taken part in the survey before the second lockdown began.

3.3. Data Analyses

The data analysis consists of descriptive and analytical statistics. The first is used to give an overview of the sample characteristics, the included variables, and to answer RQ1. To analyse RQ2, three fractional logistic regression models are applied. The models measure the perceived likelihood of clubs to face existential threats within the next 12 months due to the COVID-19 pandemic in three core areas of clubs: finances, volunteers, and members. Fractional regression applies the quasi-likelihood estimator as in generalised linear models (GLM). Using fractional regression is more appropriate than ordinary least squares (OLS) regression since the dependent variables display proportions, with values between 0 and 1 and including both endpoints [80]. This means that the outcome variable y is $0 \leq y \leq 1$. If OLS was used, predictions could fall outside this interval which would lead to misspecification. The fractional logistic regression models are estimated with robust standard errors. To interpret the magnitude of the coefficients, marginal effects are obtained.

To check for multicollinearity of the independent variables, variance inflations factors (VIFs) were used. The check revealed that none of the VIFs exceeded the critical threshold of 10 [81] since all VIFs were below 3. Thus, there were no collinearity issues.

Since larger sports clubs are usually overrepresented in online club surveys, weights were calculated based on club size (number of members) to improve the representativeness of the sample. Clubs were split into five groups based on club size: ≤ 100 members, 101–300 members, 301–1000 members, 1001–2500 members, >2500 members. The share of clubs for each of the five groups was calculated for each of the 16 federal states, both in the total population of clubs and in the final sample. Weights were calculated based on the distribution of club size in the population and the sample. The models in this study are based on the weighted sample.

4. Results and Discussion

4.1. Descriptive Results

An overview of the summary statistics is displayed in Table 2. With regard to RQ1 and the sports clubs' subjective evaluation of facing existential threats through the COVID-19 pandemic, clubs see the smallest probability of facing such threats with regard to the financial situation. On average, clubs rate the probability of existential problems in the area of finances within the next twelve months with 17.6%, while facing existential problems in the area of retaining and recruiting volunteers is rated with on average 28.2%. Even higher is the perceived existential threat through COVID-19 in the area of retaining and recruiting members. Here, clubs assess the probability of facing existential problems with 33.5% (see Table 2).

The differences in the perceived existential threats in the three investigated areas is further displayed in Figure 1. It can be seen that around 46% of the clubs see no existential threat with regard to the financial situation, while the share is clearly lower pertaining to no

perceived threats in the areas of volunteers and members. Contrary, more than 15% of the clubs rate the probability of losing members higher than 75%, 12.4% see a high probability of existential problems in the area of binding and recruiting volunteers, while only about 5% see such a high probability with regard to a dangerous financial situation (see Figure 1). Thus, the most pressing issues that German clubs are facing caused by the COVID-19 pandemic are not related to their finances, like, for example, in Australia [21], but to their human resources. This corresponds to prior findings in terms of organizational problems of sports clubs, which are most pressing in the areas of recruiting and retaining volunteers and members [4,5]. These problems seem to get worse due to the COVID-19 pandemic.

Table 2. Summary statistics.

Variable	Mean	Standard Deviation	Min.	Max.
covid_finances	0.176	0.251	0	1
covid_volunteers	0.282	0.308	0	1
covid_members	0.335	0.317	0	1
share_volunteers	16.59	12.97	0.29	100
commitment_volunteers	0.135	0.342	0	1
paidstaff	0.387	0.487	0	1
identification	0.142	0.349	0	1
share_socialevents	42.57	25.00	0	100
rev_div	0.514	0.230	0	0.925
revenue_pc	203.26	492.92	0.93	23,333.33
breakeven	0.736	0.441	0	1
assets_pc	415.91	1647.71	0	44,444.45
liabilities_pc	52.01	639.79	0	33,333.33
cooperations	1.34	1.36	0	13
political_support	0.291	0.454	0	1
phil_communication	0.796	0.403	0	1
share_annualmeeting	29.46	23.28	0	100
own_facilities	0.375	0.484	0	1
public_facilities	0.607	0.489	0	1
multisportsclub	0.361	0.480	0	1
responsibilities	0.125	0.330	0	1
resources_digital	0.380	0.486	0	1
digital_sport	0.153	0.360	0	1
phil_solidarity	0.846	0.361	0	1
phil_serviceprovider	0.656	0.475	0	1
phil_tradition	0.676	0.468	0	1
phil_community	0.906	0.291	0	1
phil_competitivesports	0.309	0.462	0	1
phil_youth	0.714	0.452	0	1
share_healthsports	11.86	20.46	0	100
course_offers	0.211	0.408	0	1
strategy	0.126	0.332	0	1
members	263.81	411.47	6	7404
inhsqkm	808.40	972.95	13.40	4777.04
lockdown	0.668	0.471	0	1

A correlation analysis between the three dependent variables further shows a positive medium-sized correlation between perceived existential threats in the areas of volunteers and members ($r = 0.67^{***}$), which is logical since volunteers are mainly recruited from the existing member base. Moreover, small positive correlations between a perceived threatening financial situation and existential threats in the area of volunteers ($r = 0.39^{***}$) and members ($r = 0.41^{***}$) is observed. The latter can be explained by the fact that clubs generate the largest share of their revenues from membership fees [29]. With declining numbers of members, the total amount of membership fees would also decrease and may destabilise the financial situation of clubs. Previous research in the context of financial and volunteer problems has revealed that the two problems are positively correlated [59]. This means that clubs that struggle to manage their finances also tend to struggle with the retainment and recruitment of volunteers and vice versa.

Figure 1. Estimated probability of sports clubs to face existential threats through COVID-19 (financial situation: $n = 4295$; volunteers: $n = 4287$; members: $n = 4279$).

The summary statistics of the independent variables are displayed in Table 2. The share of volunteers in fixed positions is 16.6%, and 13.5% of the clubs report a big or very big problem with the commitment of their volunteers. Almost 39% of the clubs have paid employees and 14.2% see a big or very big problem with member identification. Almost 43% of the members participated in the club's social events in 2019, i.e., before the corona pandemic. The average total revenue per member amounts to € 203, and revenue diversification is moderate (0.514), similar to prior research [28]. Almost three-quarters of clubs were able to reach a balanced budget in 2019, which is comparable to Swiss sports clubs [5]. The average total assets per member amounted to € 416, and liabilities per member were € 52 at the end of 2019. Sports clubs collaborated with 1.3 other institutions, and 29% of clubs reported a big or very big problem with political and administrative support. Almost 80% reported communicating with their members regularly, and the member participation rate in the club's annual meeting of 2019 amounted to 29.5%. 37.5% of the clubs owned facilities and 60.7% used public sports facilities. More than a third were multisports clubs. Regarding internal processes and information technology, 12.5% of the clubs reported a big or very big problem with the organization of division of labor and responsibilities, and 38% had a lack of necessary resources to forward digitization. Thus, sports clubs, as non-profit organizations, tend to struggle with information technology [39]. Digital sports offers were provided by 15.3% of clubs during the interruption of sports operations. This share is clearly lower than reported in the qualitative study on sports clubs in Bavaria, where almost two-thirds of the clubs had digital offers [26]. Pertaining to club culture, almost 85% agreed or fully agreed that the club sees itself as a solidarity community. This result underlines the still existent substantial value of solidarity-thinking in sports clubs, which research has previously confirmed [50,51,54]. However, also the club conception as a service provider is followed by almost 66% of the clubs. Thus, a clear distinction between two extreme poles of club types seems blurring, and elements of both types can be incorporated into club culture. More than two-thirds of the clubs attach importance to the cultivation of tradition, and even 90.6% attach importance to community. Around 31% agree or strongly agree with being involved in competitive sports and 71.4% in children's and youth sports. Health sports offers make up 11.9% of all sports offers, and every fifth club generates revenue from course offers. Clarity about strategy and future

development is a big or very big problem for 12.6%. Club size is 264 members on average, and clubs are situated in communities with averagely 808 inhabitants per square kilometer. Two-thirds of the clubs took part in the survey during the second lockdown, i.e., later than 1st November 2020.

4.2. Regression Models

The results of the three fractional logistic regression models are displayed in Table 3. Overall, and addressing RQ2, the results show that all capacity dimensions are related to the perceived existential threats of sports clubs through the COVID-19 pandemic.

Table 3. Results of the fractional logistic regression analyses.

Model	Model 1: Financial Situation		Model 2: Volunteers		Model 3: Members	
Variable	Coef.	ME	Coef.	ME	Coef.	ME
share_volunteers	0.005 * (1.790)	0.010	0.004 (1.359)	0.012	0.007 *** (2.846)	0.025
commitment_volunteers	0.224 *** (2.830)	0.005	0.313 *** (4.231)	0.010	0.216 *** (3.034)	0.007
paidstaff	0.350 *** (5.811)	0.023	0.108 * (1.936)	0.008	0.101 * (1.941)	0.008
identification	0.244 *** (3.305)	0.006	0.395 *** (5.771)	0.013	0.462 *** (6.960)	0.016
share_socialevents	0.003 *** (2.779)	0.020	0.001 (0.767)	0.007	0.003 *** (2.969)	0.030
rev_div	0.292 ** (2.007)	0.022	0.308 ** (2.279)	0.031	0.260 ** (2.085)	0.029
revenue_pc	0.000 (1.053)	0.005	0.000 (0.574)	0.001	−0.000 (−0.001)	0.000
breakeven	−0.284 *** (−4.872)	−0.027	−0.147 *** (−2.655)	−0.020	−0.113 ** (−2.137)	−0.017
assets_pc	−0.000 ** (−2.107)	−0.003	−0.000 * (−1.722)	−0.002	−0.000 (−0.706)	−0.001
liabilities_pc	0.000 (1.605)	0.001	0.000 ** (2.508)	0.002	0.000 ** (2.303)	0.001
cooperations	0.086 *** (4.377)	0.018	0.053 *** (2.828)	0.014	0.041 ** (2.259)	0.012
political_support	0.553 *** (9.890)	0.028	0.241 *** (4.373)	0.015	0.242 *** (4.672)	0.016
phil_communication	0.197 *** (2.687)	0.021	−0.075 (−1.161)	−0.011	0.032 (0.520)	0.005
share_annualmeeting	−0.001 (−0.604)	−0.004	−0.002 (−1.413)	−0.013	−0.004 ** (−2.289)	−0.023
own_facilities	0.259 *** (3.854)	0.016	−0.009 (−0.158)	−0.001	−0.048 (−0.839)	−0.004
public_facilities	−0.237 *** (−3.445)	−0.020	0.051 (0.784)	0.006	−0.005 (−0.086)	−0.001
multisportsclub	−0.016 (−0.215)	−0.001	0.145 ** (2.136)	0.011	0.067 (1.052)	0.005
responsibilities	0.142 * (1.747)	0.003	0.303 *** (3.919)	0.009	0.235 *** (3.143)	0.007
resources_digital	0.427 *** (7.792)	0.026	0.299 *** (5.796)	0.024	0.249 *** (5.120)	0.021
digital_sport	−0.061 (−0.790)	−0.001	−0.109 (−1.548)	−0.003	−0.102 (−1.580)	−0.003
phil_solidarity	−0.165 ** (−2.052)	−0.019	−0.129 * (−1.739)	−0.021	−0.047 (−0.658)	−0.008
phil_serviceprovider	0.027 (0.462)	0.002	−0.045 (−0.842)	−0.006	−0.119 ** (−2.382)	−0.016
phil_tradition	0.240 *** (3.815)	0.024	0.143 ** (2.467)	0.019	0.161 *** (3.004)	0.024
phil_community	0.143 (1.388)	0.018	0.113 (1.193)	0.020	0.164 * (1.833)	0.032
phil_competitivesports	0.256 *** (4.357)	0.012	0.089 (1.582)	0.005	0.048 (0.909)	0.003
phil_youth	0.058 (0.789)	0.006	0.051 (0.751)	0.007	0.015 (0.233)	0.002
share_healthsports	0.004 *** (2.663)	0.007	0.001 (0.536)	0.002	0.002 * (1.818)	0.006
course_offers	−0.042 (−0.618)	−0.001	−0.012 (−0.190)	−0.001	0.047 (0.805)	0.002
strategy	0.224 *** (2.725)	0.005	0.269 *** (3.333)	0.008	0.220 *** (2.869)	0.006
members	−0.000 ** (−2.252)	−0.010	−0.000 (−0.414)	−0.002	−0.000 (−1.017)	−0.005
inhsqkm	0.000 ** (2.487)	0.010	0.000 (0.276)	0.001	0.000 (1.152)	0.006
lockdown	0.172 *** (3.029)	0.016	0.075 (1.418)	0.010	0.173 *** (3.478)	0.025
sports	included	-	included	-	included	-
state	included	-	included	-	included	-
constant	−3.146 *** (−16.202)	-	−1.624 *** (−9.491)	-	−1.487 *** (−8.988)	-
Log pseudolikelihood	−1860.60		−2432.18		−2625.47	
Wald chi ²	752.45		505.22		437.36	
p	<0.001		<0.001		<0.001	
Pseudo R ²	0.074		0.046		0.037	
Observations	4295		4287		4279	

Note: z-values in parentheses; robust standard errors; *** $p < 0.01$, ** $p < 0.05$, * $p < 0.1$.

Pertaining to human resources capacity, all three potential risks are significantly related to the commitment of volunteers, the existence of paid staff, and member identification with the club. Concerning volunteers, the volunteer ratio shows a significant positive, i.e., problem increasing effect in models 1 and 3. This means that with an increasing volunteer ratio and a lack of volunteer commitment, the perceived problem levels caused by COVID-19 increase in the areas of finances and members. This result underlines the importance of enthusiastic and engaged volunteers as a critical element of human resources capacity to fulfill the organizational mission, as prior research has indicated [2]. With increasing bureaucratization and complexity of tasks [43,58], e.g., with regard to funding applications, a high commitment level of volunteers is essential to successfully react to the challenges posed by the corona pandemic. Moreover, a higher share of volunteers among members leads to increases in perceived financial and member problem levels, which is in line with previous findings [28]. With more volunteers, each volunteer's contribution decreases and volunteers might feel less responsible for fulfilling certain tasks, e.g., to apply for financial support programs set up by public institutions during the corona pandemic. Moreover, with more volunteers, it is likely that interests and foci differ, which could hinder the club's well-functioning. In line with this explanation, previous research found that fewer volunteers are doing more work and that a common focus among volunteers is essential [2].

Having paid employees increases the perceived level of existential threats in all three models. The effect is most prominent in model 1: in clubs that employ paid staff, the perceived financial threat increases by 2.3% compared to clubs without paid staff. This effect is not surprising since paid staff is more expensive than volunteers, and thereby, the potential for financial problems is higher even under normal circumstances [56]. This effect is now even more relevant during the COVID-19 pandemic since expenses for employees continue to occur, while specific revenue streams, e.g., from self-operated restaurants, entrance fees to sports events or club festivities, are missing. Similar effects are found in other countries, e.g., Australia [21]. Having paid staff also shows positive, i.e., problem-increasing effects in terms of retaining and recruiting volunteers and members, although the effects are weaker than in model 1. Pertaining to the problem of volunteers, conflicts between volunteers and paid staff might be responsible here since volunteers could get the feeling that their contribution is less relevant, and they are substituted by paid staff [56,58]. Therefore, considerations of hiring paid staff must be thoroughly weighed by clubs, especially in times of crises. Public support measures, such as short-time work allowances by the state, can help in such situations.

Concerning members, the results show that a lack of member identification with the club increases the perceived threats through the COVID-19 pandemic in all three models. These results underline the assumption that a high identification of members with their club, which is particularly found in solidarity-based clubs, decreases member fluctuation [51]. As a consequence, clubs that can rely on loyal members are perceiving challenges caused by COVID-19 to be smaller. Regarding the share of members who took part in the clubs' social events in 2019, significant positive, i.e., problem increasing effects, are found in models 1 and 3. At first sight, this might be surprising since taking part in the club's social events is associated with higher identification of members with the club and other members. However, this variable measures the participation in social events before the pandemic and such events were not possible anymore for more than a year. Thereby, for one, clubs are losing money which is usually generated through social events [82]. Thus, a perceived threat of financial problems can be explained. Second, clubs could also fear losing members if social activities continue to be cancelled since participation in such events is an essential aspect for many club members. Recent research has shown that members are missing the social parts of club life [26].

Pertaining to financial capacity, revenue diversification and breaking even show significant effects in all three models. While increasing revenue diversification increases the perceived threats through COVID-19, having a balanced budget in 2019 decreases them. Clubs that reached a balanced budget in 2019 perceived financial challenges by 2.7%

lower than clubs with a deficit from 2019. The effect of revenue diversification confirms a previous study in the context of organizational problems of sports clubs, where revenue diversification was also found to increase volunteer and financial problems [28]. However, a variety of other studies in the non-profit context found that a diversified revenue portfolio is associated with financial health [67,68]. The following considerations might help to explain the results: The largest share in the income portfolio of sports clubs stems from membership fees, with about 55% of the clubs' income [4]. Since all sports clubs receive fees from their members, this internal income source is regarded as a stable, projectable, and reliable source of funding, whereas revenue from external funders like public subsidies, donations, or sponsorship income is less easy to project [59]. Such problems with projections are likely to be reinforced in times of crises, i.e., the COVID-19 pandemic. Therefore, an explanation for the positive effect of revenue diversification in all three models can be that clubs that had a diversified revenue portfolio in 2019 fear losing certain revenue streams due to COVID-19 now. This decrease of revenue sources could be associated with increased financial issues, but also with the adequate provision of sports programs. Thereby, the perceived risk of losing members and volunteers can be explained. On the contrary, clubs with a balanced budget in 2019 perceive all existential threats to be smaller. This means that as long as sufficient revenue could cover running costs prior to the pandemic, clubs might have the feeling that this surplus helps to overcome the challenges during the crisis. A similar result was found in research on the recovery of sports clubs from natural disasters, where financial reserves were regarded as a buffer in times of crises [7].

As additional elements of financial capacity, this study investigates the effects of assets and liabilities on potential existential threats caused by COVID-19. The results for assets show negative, i.e., problem decreasing, effects in models 1 and 2, while liabilities increase perceived problems in the areas of volunteers and members. Thus, assets seem to function as a security buffer in times of uncertainty, while the opposite applies to liabilities. If clubs have to settle liabilities in times of decreasing revenue due to corona restrictions, this might lead to reductions in other areas, e.g., provision of activities or payment of expense allowances for volunteers. Therefore, clubs might project bigger problems with retaining and recruiting members and volunteers. Overall, the results indicate that the financial capacity of sports clubs, especially with regard to a positive balance between revenues and expenses as well as assets and liabilities, is vital in uncertain times like the corona pandemic.

Regarding structural capacity, various factors are related to the perceived risks of sports clubs. Both elements of the relationship and network capacity dimension show positive and significant effects in all three models. First, with an increasing number of external partnerships, the perceived existential threats through COVID-19 increase, which contrasts the assumptions that relationships are beneficial in times of crises to bundle resources with other clubs, e.g., in providing substitute sports offers [20]. However, it might be particularly difficult in times of social distancing to keep in contact with other clubs. Moreover, schools are closed, and existing partnerships need to be paused. Thereby, no new members can be recruited resulting from partnerships, which might lead to larger perceived problems. The second variable reflecting this capacity dimension reveals that clubs that have a big or very big problem with political and administrative support perceive the three problems higher. The effect is biggest with regard to the financial situation. If a club lacks political or administrative support, the perceived financial problem level increases by 2.8%. Thus, especially in times of crises, support by public institutions, e.g., through grants, loans, and short-time work allowances, is vital for sports clubs. This finding is in accordance with previous studies in the context of troubles caused by natural disasters. Here, public support was a crucial element to recovery [38].

The variables reflecting internal club communication show different effects. First, regular communication of clubs with their members shows a positive and significant effect in model 1. This result is surprising since good communication was associated with well-functioning organizations [2]. An explanation might be drawn from a methodological

standpoint. Since the data are cross-sectional, there might be an issue of reverse-causality, meaning that due to more serious perceived financial problems, regular communication could be necessary. The second variable reflecting internal communication shows that a higher share of members participating in the club's annual meeting in 2019 is associated with lower perceived threats of losing members. Here, a one percent increase in the member participation rate leads to a 2.3% decrease in the perceived member problem. Higher participation of members in club meetings and democratic decision-making processes is associated with stronger bonds of members to their club. It particularly occurs in clubs that follow a solidarity-based philosophy [54]. In such clubs, member fluctuation is low and therefore, perceived threats to lose members are smaller.

Regarding sports facilities, significant effects are only evident in model 1. Clubs that are in possession of their own facilities project an existential threat in the field of finances to be 1.6% higher than clubs without their own facilities. A similar effect was found in previous research [28]. On the contrary, clubs that use public sports facilities perceive the financial problem to be smaller. Here, the perceived risk of facing a financial problem decreases by 2% if a club uses public sports facilities. Explanations for these results can be drawn from associated expenses of owning facilities or using public facilities. Facility expenses for own sports facilities are among the highest costs that occur in non-profit sports clubs. In Germany, expenses for maintenance and operation of own sports facilities were the second-highest expense position in 2017 [82]. The situation was similar in Switzerland [5]. Although sports facilities are closed due to corona, related expenses for own facilities still occur. On the other hand, the usage of public facilities is either free or available for a small fee [4,72]. During the closure of public facilities, communities partly released clubs from paying a usage fee or reduced the fee, thus providing indirect financial support.

Two further variables of the infrastructure and processes dimension are significantly associated with perceived threats. First, if the division of labor and responsibilities within sports clubs is unclear and problematic, clubs rate the probability of facing existential threats in all three areas higher. Second, a lack of resources to forwarding digitization is associated with higher potential risks due to the COVID-19 pandemic, suggesting that digitally better-prepared and equipped clubs face smaller problems during the pandemic [83]. Digital tools can, e.g., help to keep in contact with members and volunteers, take part in online information events of sports association, and apply for funds. Thus, clear structures, responsibilities, and sufficient resources to innovate are important for sports clubs to remain sustainable in times of crises. Interestingly, offering digital sports programs did not significantly affect the probability of facing existential problems. Previous research has revealed that participation in digital sports offers varied among members and was lower in some areas than in usual sports activities. Moreover, direct social contact and a feeling of community could not be replaced by digital activities [26]. Thus, although digital sports programs could be a way of alternative sports provision during corona restrictions [20,32], clubs do not seem to rate such offers as a protective shield against the crisis. Nevertheless, better-equipped clubs in terms of innovative measures, especially regarding digitization, perceive all three existential threats to be smaller. This result underlines the importance of innovative measures and instruments to deal with challenging situations [27].

With regard to club culture, various interesting results are obtained. Clubs which see themselves as a solidarity community rate the probability of existential threats in the areas of finances and volunteers smaller. In clubs following this solidarity thinking, social relationships between the club and its members are strong, voluntary engagement is high and fluctuation is low [51]. Therefore, members and volunteers are likely to be loyal, also in times of crises. If members do not leave the club, clubs will receive membership fees which help to secure their financial situation. Interestingly, clubs that see themselves as a service-provider rate the probability of existential problems concerning retaining and recruiting members to be smaller. Based on the two ideal types of sports clubs, this result would contradict the assumption that member fluctuation in service-oriented clubs is high since the membership is goal-oriented [51]. However, it needs to be noted that the two extreme

poles of ideal club types are rather hypothetical. In reality, elements of both types can be part of a club's culture, especially in larger clubs [50]. Clubs that attach importance to the cultivation of tradition rate the probability of existential problems higher. This finding is in line with prior research [28] and suggests that adhering to traditions constraints clubs in dealing with unexpected challenges like the COVID-19 pandemic. Therefore, a certain openness helps to adapt to new situations. Clubs with a focus on competitive sports rate the probability of receiving financial problems higher. Competitive sport generally requires more financial resources [40] and since few exceptions for training possibilities for squad athletes existed during corona restrictions, expenses for these activities remained. Here, public support is again vital and accessible as clubs with squad athletes were found to receive more public subsidies before the pandemic [84]. Thus, clubs offering competitive sports could address potential financial threats by applying for additional funds.

Higher shares of health sports offers are significantly associated with a higher perceived probability of existential problems related to finances and members. This finding confirms that clubs that offer health sports tend to follow service-oriented goals to satisfy individual member interest. Members are rather regarded as customers who focus on cost-benefit considerations, i.e., on sports offers, but not on social aspects. Therefore, membership relations are rather weak and members are less loyal if the sports activities are interrupted. If members in this situation leave the club, the club faces both declining membership numbers and fewer membership fees.

Lastly, a lack of a clear strategy is associated with higher perceived threats in all three areas. This finding is in line with previous studies [28,47] and suggests that having a clear plan for the future and a strategic concept is useful to deal with unpredictable challenges like the corona pandemic. Investing in long-term planning and establishing a strategy is therefore helpful especially (but not only) in times of crises [77].

Finally, differences between sports can be observed. The results show that some sports are associated with a smaller (i.e., a negative effect) or bigger (a positive effect) probability of existential threats. For example, tennis was significant and negative in two models (1 and 3), while judo was significant and positive in all three models. Football showed positive effects in models 1 and 2, but no significant effect in model 3. Dancing was positive in model 1 and 3, and shooting in models 2 and 3. Rowing and volleyball clubs see fewer financial problems, while boxing, handball, and equestrian perceive higher potential risk levels. Sailing is associated with fewer risks of losing volunteers. Swimming, skittles, and karate clubs project more substantial issues with member retention, while clubs offering basketball and canoe see fewer problems in this area. Thus, the different restrictions concerning the type of sport (e.g., contact sports like judo, karate), where it could be practiced (e.g., outdoor like tennis, rowing, canoe), and whether it is a team sport (e.g., basketball) played a role in assessing the likelihood of facing problems. Team sports could be expected to lose fewer members since the bonding between other team members and the club is stronger, an observation that is confirmed even by large and highly professionalized clubs [13,85].

5. Conclusions

The purpose of this study was to give first insights on the current situation of non-profit sports clubs in Germany under the impact of the COVID-19 pandemic. The study contributes to the body of research on the organizational capacity of a particular type of non-profit organizations and its role in keeping sustainable in times of crises. The study sheds light on how sports clubs perceive key challenges in uncertain times and which factors help or hinder them in fulfilling their mission.

Overall, the results of the underlying study show that non-profit sports clubs in Germany rate the probability of facing existential problems caused by the COVID-19 pandemic to be of varying degrees in the core areas of finances, volunteers, and members. While just under half of the clubs see no financial threats coming, retaining and recruiting volunteers and especially, members, is a bigger issue for clubs. Different factors play a

role in the perception of the potential existential problems under investigation. A general pattern can be seen with regard to the overall club conception. Clubs that show a strong sense of solidarity perceive the threats to be somewhat smaller. On the other side, clubs that incorporate elements that indicate a stronger service-orientation and, aligned with this aspect, show a trend toward professionalization of club management (e.g., by employing paid staff and a diverse revenue structure) perceive larger risks in the future. However, the results also suggest that elements of both ideal club types (solidary-based vs. service-oriented clubs) can reduce or increase perceived problem pressure.

5.1. Implications

This study has scientific and practical implications. The results confirm previous research that non-profit sports clubs are facing challenges in different areas [28]. The clubs' organizational capacity helps dealing with these challenges, though weaknesses in certain areas, i.e., gaps in capacities, should be addressed. Particularly in challenging times as caused by the COVID-19 pandemic, capacity building can help organizations to respond effectively to these new situations [71]. The results of this study underline that weaknesses in certain areas of capacity, e.g., clear internal structures and responsibilities, innovative measures and resources to forward digitization, and strategic planning, constrain clubs in following their goals, fulfill their mission and thereby remain sustainable. Therefore, approaches to capacity building [71] and recent investigations into the readiness of organizations to build capacity [44] need to be enlarged. While this study confirms that adaptations in certain parts of capacity are required, it is unclear in how far clubs will be able to react to these challenges. Therefore, it is necessary to further examine sports clubs' readiness to adapt and potentially change in situations of crises to become more resilient to unpredicted external shocks [16].

Practical implications for public institutions and sports associations can be derived. The results show that different clubs need different support measures. Financial support programs, which have been installed by the federal states and corresponding sports federations, might be helpful for clubs that have to meet financial obligations. However, the financial situation of clubs is not the most pressing issue. This result is supported by the fact that many public financial aid funds were not exhausted [85]. Contrary, more clubs are struggling with retaining and recruiting members and volunteers. A certain amount of member fluctuation is common in sports clubs, meaning that members are leaving and new people are joining the clubs. Though, in times of corona, club entries rather did not occur [85]. Therefore, clubs must be shown a clear perspective on how and under what circumstances sports operations can be resumed. Moreover, sports associations should set up support programs and consultancy for clubs for the time of recovery after the crisis to get people (back) into the sports clubs.

5.2. Limitations and Future Research

This study has some limitations. First, the study uses cross-sectional data. Thus, reverse-causality can be an issue in the regression models. Moreover, the dependent variables reflect subjective perceptions about potential existential threats in the future. Especially in the current uncertain times, situations can change rapidly. Such a change happened during the survey when the second lockdown was decided, and club activities were interrupted again. The results of the regression models show that the lockdown significantly influenced the perception of clubs about potential threats. Clubs that took part after the lockdown had started rated two of the three potential existential problems higher. However, it is unclear if the perceptions about potential problems measured in winter 2020 will actually result in real problems for clubs in the upcoming year.

Future research should address the shortcomings of the underlying study by investigating the impact of the COVID-19 pandemic on sports clubs using objective measures and longitudinal data. This means that real changes in membership numbers, volunteers, employees, revenues and expenses of sports clubs need to be examined and related to

organizational and structural factors. These factors should also cover aspects like received support during the crisis (e.g., financial aid or consultancy by public institutions or sports associations) and implemented measures as reactions to the crisis (e.g., stronger digitization of club operations, new funding opportunities like fundraising). Finally, it would be interesting to examine more closely whether clubs that were already better positioned digitally before the pandemic were better able to cope with the crisis.

Author Contributions: Conceptualization: S.F. and C.B.; methodology: S.F. and C.B.; validation: S.F.; formal analysis: S.F.; investigation: S.F. and C.B.; data curation: S.F. and C.B.; writing—original draft preparation: S.F.; writing—review and editing: S.F. and C.B.; visualization: S.F.; supervision: C.B.; project administration: C.B. and S.F.; funding acquisition: C.B. and S.F. Both authors have read and agreed to the published version of the manuscript.

Funding: This research was funded by the Federal Institute for Sports Science (Bundesinstitut für Sportwissenschaft), the German Olympic Sports Confederation (Deutscher Olympischer Sportbund) and the 16 Federal State Sports Confederations (Landessportbünde) under the grant number ZMVI4-081802/17-26.

Data Availability Statement: Information on data availability upon request by the authors.

Conflicts of Interest: The authors declare no conflict of interest.

References

- Grix, J.; Brannagan, P.M.; Grimes, H.; Neville, R. The impact of Covid-19 on sport. *Int. J. Sport Policy Politics* **2021**, *13*, 1–12. [CrossRef]
- Doherty, A.; Misener, K.; Cuskelly, G. Toward a Multidimensional Framework of Capacity in Community Sport Clubs. *Nonprofit Volunt. Sect. Q.* **2014**, *43*, 124S–142S. [CrossRef]
- Horch, H.D. On the socio-economics of voluntary associations. *Volunt. Int. J. Volunt. Nonprofit Organ.* **1994**, *5*, 219–230. [CrossRef]
- Breuer, C.; Feiler, S.; Rossi, L. *Sports Clubs in Germany: More than just Exercise*; Key Results of the 7th Wave of the Sport Development Report (2017/2018) and Selected Developments over the Last 15 Years; Bundesinstitut für Sportwissenschaft: Bonn, Germany, 2020.
- Lamprecht, M.; Bürgi, R.; Gebert, A.; Stamm, H. *Sportvereine in der Schweiz. Entwicklungen, Herausforderungen und Perspektiven*; Bundesamt für Sport: Magglingen, Switzerland, 2017.
- Horch, H.D. *Geld, Macht und Engagement in Freiwilligen Vereinigungen*; Grundlage einer Wirtschaftssoziologie von Non-Profit-Organisationen; Duncker & Humblot: Berlin, Germany, 1992.
- Wicker, P.; Filo, K.; Cuskelly, G. Organizational Resilience of Community Sport Clubs Impacted by Natural Disasters. *J. Sport Manag.* **2013**, *27*, 510–525. [CrossRef]
- DOSB. *Bestandserhebung 2020*; Deutscher Olympischer Sportbund: Frankfurt am Main, Germany, 2020.
- Nagel, S.; Schlesinger, T.; Wicker, P.; Lucassen, J.; Hoeckman, R.; van der Werff, H.; Breuer, C. Theoretical Framework. In *Sport clubs in Europe. A Cross-National Comparative Perspective*; Breuer, C., Hoeckman, R., Nagel, S., van der Werff, H., Eds.; Springer: Cham, Switzerland, 2015; pp. 7–27.
- Burmann, U.; Seyda, M.; Heim, R.; Konowalczuk, S. Individualisierungstendenzen im Sport von Heranwachsenden—revisited. *Sport Ges.* **2016**, *13*, 113–143. [CrossRef]
- Mutz, M. Sport- und Bewegungsaktivitäten von Kindern und Jugendlichen in Deutschland—ein Update des Forschungsstands. In *Vierter Deutscher Kinder- und Jugendsportbericht. Gesundheit, Leistung und Gesellschaft*; Breuer, C., Joisten, C., Schmidt, W., Eds.; Hofmann: Schorndorf, Germany, 2020; pp. 39–50.
- Nagel, S.; Elmoose-Østerlund, K.; Ibsen, B.; Scheerder, J. *Functions of Sports Clubs in European Societies—A Cross-National Comparative Study*; Springer: Cham, Switzerland, 2020. [CrossRef]
- Rieger, M. So Geht es den Sportvereinen Nach Einem JAHR Lockdown. Available online: https://www.deutschlandfunk.de/corona-und-breitensport-so-geht-es-den-sportvereinen-nach.1346.de.html?dram:article_id=494486 (accessed on 19 April 2021).
- Müller, A. *Mitgliederschwind in Sächsischen Sportvereinen—Insbesondere im Kinder- und Jugendsport*; LSB Sachsen: Leipzig, Germany, 2021.
- Deutscher Bundestag. Sportvereine Haben Eine Million Mitglieder Verloren. Available online: <https://www.bundestag.de/presse/hib/836454-836454> (accessed on 22 April 2021).
- Doherty, A.; Millar, P.; Misener, K. Return to community sport: Leaning on evidence in turbulent times. *Manag. Sport Leis.* **2020**. [CrossRef]
- Findlay-King, L.; Reid, F.; Nichols, G. *Community Sports Clubs' Response to Covid-19*; UK Sports Volunteering Research Network: Newcastle, Sheffield, UK, 2020.
- Jackman, F.; Way, R. *Impacts of COVID-19 on Local Sports Organizations*; Nationwide Survey Results; Sport for Life: Victoria, BC, Canada, 2020.

19. Escamilla-Fajardo, P.; Núñez-Pomar, J.M.; Calabuig-Moreno, F.; Gómez-Tafalla, A.M. Effects of the COVID-19 Pandemic on Sports Entrepreneurship. *Sustainability* **2020**, *12*, 8493. [\[CrossRef\]](#)
20. Elliott, S.; Drummond, M.J.; Prichard, I.; Eime, R.; Drummond, C.; Mason, R. Understanding the impact of COVID-19 on youth sport in Australia and consequences for future participation and retention. *BMC Public Health* **2021**, *21*, 448. [\[CrossRef\]](#)
21. Walker, P.; Stockwell, M. *Impact of COVID-19 on Community Sport*; Australian Sports Foundation: Canberra, Australia, 2020.
22. Heeß, J. Lockerungsübungen mit Abstand. Available online: https://www.deutschlandfunkkultur.de/breitensport-in-der-coronapandemie-lockerungsuebungen-mit.966.de.html?dram:article_id=484826 (accessed on 19 April 2021).
23. Wheeler, T. Vereinssport in der Coronakrise. Schlingerkurs für Amateure und Profis. Available online: https://www.deutschlandfunkkultur.de/vereinssport-in-der-coronakrise-schlingerkurs-fuer-amateure.966.de.print?dram:article_id=488753 (accessed on 19 April 2021).
24. Von Lieben, M. Verunsicherung an der Basis. Coronakrise im Breitensport. Available online: https://www.deutschlandfunk.de/coronakrise-im-breitensport-verunsicherung-an-der-basis.1346.de.html?dram:article_id=476824 (accessed on 19 April 2021).
25. Evans, A.B.; Blackwell, J.; Dolan, P.; Fahlén, J.; Hoekman, R.; Lenneis, V.; McNarry, G.; Smith, M.; Wilcock, L. Sport in the face of the COVID-19 pandemic: Towards an agenda for research in the sociology of sport. *Eur. J. Sport Soc.* **2020**, *17*, 85–95. [\[CrossRef\]](#)
26. Kehl, M.; Strobl, H.; Tittlbach, S.; Loss, J. „Der Mensch, der Handball spielt, braucht den Ball, den Kontakt und die Gemeinschaft“—Veränderungen im Sportangebot durch die COVID-19 Pandemie und deren Bedeutung für Sportvereine. *Gesundheitswesen* **2021**, *83*, 159–165. [\[CrossRef\]](#)
27. Ratten, V. Coronavirus disease (COVID-19) and sport entrepreneurship. *Int. J. Entrep. Behav. Res.* **2020**, *26*, 1379–1388. [\[CrossRef\]](#)
28. Wicker, P.; Breuer, C. Understanding the importance of organizational resources to explain organizational problems: Evidence from nonprofit sport clubs in Germany. *Voluntas* **2013**, *24*, 461–484. [\[CrossRef\]](#)
29. Feiler, S.; Wicker, P.; Breuer, C. Nonprofit Pricing: Determinants of Membership Fee Levels in Nonprofit Sports Clubs in Germany. *Int. J. Sport Financ.* **2019**, *14*, 262–277. [\[CrossRef\]](#)
30. Hertwig, R.; Liebig, S.; Lindenberger, U.; Wagner, G.G. *Wie Gefährlich ist COVID-19? Die Subjektive Risikoeinschätzung Einer Lebensbedrohlichen COVID-19-Erkrankung im Frühjahr und Frühsommer 2020 in Deutschland*. SOEPpapers Nr. 1095; DIW Berlin: Berlin, Germany, 2020.
31. Skinner, J.; Smith, A.C.T. Introduction: Sport and COVID-19: Impacts and challenges for the future (Volume 1). *Eur. Sport Manag. Q.* **2021**. [\[CrossRef\]](#)
32. Fitzgerald, H.; Stride, A.; Drury, S. COVID-19, lockdown and (disability) sport. *Manag. Sport Leis.* **2020**. [\[CrossRef\]](#)
33. Reade, J.J.; Singleton, C. Demand for public events in the COVID-19 pandemic: A case study of European football. *Eur. Sport Manag. Q.* **2020**. [\[CrossRef\]](#)
34. Parrish, C.; Lam, M. Impact of the COVID-19 pandemic on a community soccer organization in the United States: The case of Asheville City Soccer Club. *Soccer Soc.* **2021**, *22*, 138–151. [\[CrossRef\]](#)
35. Herold, E.; Boronczyk, F.; Breuer, C. Professional Clubs as Platforms in Multi-Sided Markets in Times of COVID-19: The Role of Spectators and Atmosphere in Live Football. *Sustainability* **2021**, *13*, 2312. [\[CrossRef\]](#)
36. WLSB. *Studie zu den Auswirkungen der Corona-Pandemie auf die Vereine. Zwischenbericht*; Württembergischer Landessportbund: Stuttgart, Germany, 2020.
37. Barrett, D.; Coleman, R. *Returning to Action: Evaluating Organisational Preparedness in the Wake of the Covid-19 Pandemic*; Sheffield Hallam University: Sheffield, UK, 2021.
38. Filo, K.; Cuskelly, G.; Wicker, P. Resource utilisation and power relations of community sport clubs in the aftermath of natural disasters. *Sport Manag. Rev.* **2015**, *18*, 555–569. [\[CrossRef\]](#)
39. Hall, M.H.; Andrukow, A.; Barr, C.; Brock, K.; de Wit, M.; Embuldeniya, D.; Jolin, L.; Lasby, D.; Lévesque, B.; Malinsky, E.; et al. *The Capacity to Serve: A Qualitative Study of the Challenges Facing Canada's Nonprofit and Voluntary Organizations*; Canadian Centre for Philanthropy: Toronto, ON, Canada, 2003.
40. Nagel, S. Goals of sports clubs. *Eur. J. Sport Soc.* **2008**, *5*, 121–141. [\[CrossRef\]](#)
41. Misener, K.; Doherty, A. A case study of organizational capacity in nonprofit community sport. *J. Sport Manag.* **2009**, *23*, 457–482. [\[CrossRef\]](#)
42. Doherty, A.; Cuskelly, G. Organizational Capacity and Performance of Community Sport Clubs. *J. Sport Manag.* **2019**, *34*, 240–259. [\[CrossRef\]](#)
43. Sharpe, E.K. Resources at the grassroots of recreation: Organizational capacity and quality of experience in a community sport organization. *Leis. Sci.* **2006**, *28*, 385–401. [\[CrossRef\]](#)
44. Millar, P.; Doherty, A. Readiness to build capacity in community sport organizations. *Manag. Sport Leis.* **2021**, *26*, 22–40. [\[CrossRef\]](#)
45. Nowy, T.; Feiler, S.; Breuer, C. Investigating Grassroots Sports' Engagement for Refugees: Evidence From Voluntary Sports Clubs in Germany. *J. Sport Soc. Issues* **2020**, *44*, 22–46. [\[CrossRef\]](#)
46. Wicker, P.; Breuer, C. Scarcity of resources in German non-profit sport clubs. *Sport Manag. Rev.* **2011**, *14*, 188–201. [\[CrossRef\]](#)
47. Wicker, P.; Breuer, C. Exploring the organizational capacity and organizational problems of disability sport clubs in Germany using matched pairs analysis. *Sport Manag. Rev.* **2014**, *17*, 23–34. [\[CrossRef\]](#)
48. Swierzy, P.; Wicker, P.; Breuer, C. The impact of organizational capacity on voluntary engagement in sports clubs: A multi-level analysis. *Sport Manag. Rev.* **2018**, *21*, 307–320. [\[CrossRef\]](#)

49. Wicker, P.; Swierzy, P.; Breuer, C. Willingness-to-volunteer versus willingness-to-pay in sports clubs: How organizational capacity affects individual decisions. *Eur. J. Sport Soc.* **2018**, *15*, 332–351. [\[CrossRef\]](#)
50. Heinemann, K.; Schubert, M. *Der Sportverein*; Hofmann: Schorndorf, Germany, 1994.
51. Baur, J.; Burrmann, U.; Nagel, M. Mitgliedschaftsbeziehungen in Sportvereinen. In *Integrationsleistungen von Sportvereinen als Freiwilligenorganisationen*; Baur, J., Braun, S., Eds.; Meyer & Meyer: Aachen, Germany, 2003; pp. 159–190.
52. Emrich, E.; Pitsch, W.; Papathanassiou, V. *Die Sportvereine-Ein Versuch auf empirischer Grundlage*; Hofmann: Schorndorf, Germany, 2001.
53. Baur, J.; Braun, S. *Der vereinsorganisierte Sport in Ostdeutschland*; Sport und Buch Strauß: Köln, Germany, 2001.
54. Braun, S.; Nagel, M. Zwischen Solidargemeinschaft und Dienstleistungsorganisation-Mitgliedschaft, Engagement und Partizipation im Sportverein. In *Organisationsentwicklungen und De-Institutionalisierungsprozesse im Sport*; Alkemeyer, T., Rigauer, B., Sobiech, G., Eds.; Hofmann: Schorndorf, Germany, 2005; pp. 123–150.
55. Breuer, C.; Feiler, S.; Llopis-Goig, R.; Elmoose-Østerlund, K. *Characteristics of European Sports Clubs*; A Comparison of the Structure, Management, Voluntary Work and Social Integration among Sports Clubs Across Ten European Countries; University of Southern Denmark: Odense, Denmark, 2017.
56. Heinemann, K.; Horch, H.D. *Elemente einer Finanzsoziologie Freiwilliger Vereinigungen*; Enke: Stuttgart, Germany, 1991.
57. Wicker, P.; Hallmann, K. A multi-level framework for investigating the engagement of sport volunteers. *Eur. Sport Manag. Q.* **2013**, *13*, 110–139. [\[CrossRef\]](#)
58. Cuskelly, G. Volunteer retention in community sport organisations. *Eur. Sport Manag. Q.* **2004**, *4*, 59–76. [\[CrossRef\]](#)
59. Coates, D.; Wicker, P.; Feiler, S.; Breuer, C. A bivariate probit examination of financial and volunteer problems of non-profit sport clubs. *Int. J. Sport Financ.* **2014**, *9*, 230–248.
60. Hoff, K.; Krimmer, H.; Kuhn, D.; Tahamz, B. *Ländlich Engagiert, Wirtschaftliche Aktiv, Professionalisiert*; Welche Engagementfaktoren Beeinflussen Pandemiebedingte Problemlagen Zivilgesellschaftlicher Organisationen Besonders? Stifterverband: Berlin, Germany, 2021.
61. Breuer, C.; Feiler, S. *Board Members in Sports Clubs in Germany*; Sport Development Report for Germany 2017/2018-Part 3; Bundesinstitut für Sportwissenschaft: Bonn, Germany, 2020.
62. Breuer, C.; Feiler, S. *Coaches and Trainers in Sports Clubs in Germany*; Sport Development Report for Germany 2017/2018-Part 2; Bundesinstitut für Sportwissenschaft: Bonn, Germany, 2020.
63. Young, D.R. Why study nonprofit finance? In *Financing Nonprofits. Putting Theory into Practice*; Young, D.R., Ed.; AltaMira Press: Lanham, MD, USA, 2007; pp. 3–20.
64. Vilain, M. *Finanzierungslehre für Nonprofit-Organisationen*; Zwischen Auftrag und ökonomischer Notwendigkeit; VS Verlag für Sozialwissenschaften: Wiesbaden, Germany, 2006.
65. Wicker, P.; Breuer, C.; Hennigs, B. Understanding the interactions among revenue categories using elasticity measures-Evidence from a longitudinal sample of non-profit sport clubs in Germany. *Sport Manag. Rev.* **2012**, *15*, 318–329. [\[CrossRef\]](#)
66. Hung, C.; Hager, M.A. The Impact of Revenue Diversification on Nonprofit Financial Health: A Meta-analysis. *Nonprofit Volunt. Sect. Q.* **2019**, *48*, 5–27. [\[CrossRef\]](#)
67. Chang, C.F.; Tuckman, H.P. Revenue diversification among non-profits. *Voluntas* **1994**, *5*, 273–290. [\[CrossRef\]](#)
68. Carroll, D.A.; Stater, K.J. Revenue diversification in nonprofit organizations: Does it lead to financial stability? *J. Public Adm. Res. Theory* **2009**, *19*, 947–966. [\[CrossRef\]](#)
69. Chikoto, G.L.; Neely, D.G. Building Nonprofit Financial Capacity: The Impact of Revenue Concentration and Overhead Costs. *Nonprofit Volunt. Sect. Q.* **2014**, *43*, 570–588. [\[CrossRef\]](#)
70. Prentice, C.R. Understanding Nonprofit Financial Health: Exploring the Effects of Organizational and Environmental Variables. *Nonprofit Volunt. Sect. Q.* **2016**, *45*, 888–909. [\[CrossRef\]](#)
71. Millar, P.; Doherty, A. Capacity building in nonprofit sport organizations: Development of a process model. *Sport Manag. Rev.* **2016**, *19*, 365–377. [\[CrossRef\]](#)
72. Heinemann, K. Sport and the welfare state in Europe. *Eur. J. Sport Sci.* **2005**, *5*, 181–188. [\[CrossRef\]](#)
73. Hoff, K.; Kuhn, D.; Tahamz, B. *Digital durch die Krise*; Digitalisierungsschub der Zivilgesellschaft als Chance und Herausforderung neuen Engagements: Essen, Germany, 2021.
74. Nagel, S. *Sportvereine im Wandel*; Akteurtheoretische Analysen zur Entwicklung von Sportvereinen; Hofmann: Schorndorf, Germany, 2006.
75. Koski, P. Organizational effectiveness of Finnish sports clubs. *J. Sport Manag.* **1995**, *9*, 85–95. [\[CrossRef\]](#)
76. Klenk, C.; Schlesinger, T.; Nagel, S. Zum Zusammenhang von Mitgliederinteressen und Vereinszielen. In *Der Sportverein-Versuch einer Bilanz*; Thieme, L., Ed.; Hofmann: Schorndorf, Germany, 2017; pp. 273–294.
77. Morrison, K.A.; Misener, K.E. Exploring the conditions for strategic planning in nonprofit community sport. *Sport Manag. Rev.* **2021**. [\[CrossRef\]](#)
78. Wicker, P.; Feiler, S.; Breuer, C. Organizational mission and revenue diversification among non-profit sports clubs. *Int. J. Financ. Stud.* **2013**, *1*, 119–136. [\[CrossRef\]](#)
79. Rösel, F.; Spüntrup, S.S. Stadt oder Land–Wer ist stärker von Corona betroffen? *Ifo Dresden Berichtet* **2020**, *27*, 9–11.
80. Papke, L.E.; Wooldridge, J.M. Econometric methods for fractional response variables with an application to 401(k) plan participation rates. *J. Appl. Econom.* **1996**, *11*, 619–632. [\[CrossRef\]](#)

81. Hair, J.F.; Black, W.C.; Babin, B.J.; Anderson, R.E. *Multivariate Data Analysis. A Global Perspective*, 7th ed.; Pearson Prentice Hall: Upper Saddle River, NJ, USA, 2010.
82. Breuer, C.; Feiler, S. *Sports Clubs in Germany: Organisations and Internal Stakeholders*; Sport Development Report for Germany 2017/2018-Part 1; Federal Institute of Sports Science: Bonn, Germany, 2020.
83. Rieger, M. Corona Trifft den Deutschen Breitensport Hart. Available online: https://www.deutschlandfunk.de/vereine-im-lockdown-corona-trifft-den-deutschen.724.de.html?dram:article_id=497929 (accessed on 28 May 2021).
84. Feiler, S.; Wicker, P.; Breuer, C. Public subsidies for sports clubs in Germany: Funding regulations vs. empirical evidence. *Eur. Sport Manag. Q.* **2019**, *19*, 562–582. [CrossRef]
85. Rieger, M. Große Vereine, Große Probleme. Available online: https://www.deutschlandfunk.de/breitensport-waehrend-corona-grosse-vereine-grosse-probleme.1346.de.html?dram:article_id=491772 (accessed on 19 April 2021).