



Foreign Experience in the Development of Sports Tourism

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Abstract: The present paper presents results of the research on sports tourism and its role in socio-economic development of a tourist destination. As practical examples of sports tourism development following cases used: Olympic and Paralympic Winter Games held in Sochi, 2018 FIFA World Cup held in Russia, sports tourism development in the European Union, sports tourism in Spain, sports event tourism in Madeira. The authors conclude that sports tourism development significantly increases competitiveness of a tourist destination and makes a significant contribution to its socio-economic development through a growth of income from taxes, involvement of local community, creation of new employment, popularization of healthy lifestyle and sustainable development. Public-private partnership is an effective mechanism of sports tourism projects implementation.

Key words: sport tourism, sport event, tourist flow, destination management, public private partnership, healthy lifestyle, sports organization.

Sports tourism is an actively developing sector of the global tourism industry and demonstrates, on the one hand, high growth rates around the world, and on the other hand, a significant contribution to the formation of world tourism income. According to statistics, sports tourism is involved in the formation of up to 25% of income from world tourism. Globalization has turned sports tourism into an interesting mass phenomenon. Sports events are combined with shows, industry and marketing.

On the one hand, spectators who watch them at stadiums or at home, participants in various activities and fans of video games are involved in sports events, on the other hand, those who travel to become a participant in a sporting event and holiday are involved, forming sports tourism flows. Finally, sports tourism is involved in the formation of a new culture of a healthy lifestyle, a new model of social life, full of entertainment and events, generating numerous businesses. Sport is becoming a determining factor in the offer of a tourist destination. This creates an advantage and increases the competitiveness of the destination in the international market.

In the context of digitalization, innovations are actively penetrating the sports tourism industry, using Big Data and algorithms for customer analysis, for urbanism and equipment design, for infrastructure, services and materials, for training, sports nutrition, for health and rehabilitation, for services, channels, media and video games and to analyze the profitability of sporting events.

The generalization of foreign experience shows that sports organizations are the main organizational form in physical education and sports in most developed countries of the world.

In foreign countries, along with popular clubs of professional football, hockey and clubs for other game sports, there are many different types of health-improving sports clubs. For example, in Germany there are 85.5 thousand sports and recreation centers, in which 5.9 million participants are engaged in more than 100 different types of cake. There are more than 15,000 clubs in the USA, about 6,000 in Finland, and so on.

Analyzing foreign literature on sports, physical education and sports recreation, it should be borne in mind that foreign authors do not use the term “physical culture”, which is familiar to us. In the vast majority of foreign countries, other terms are used: “fitness” - physical fitness; education" - physical education; "physical recreation" - physical recovery. The word "sport", derived from the French word "de sporte" (entertainment, entertainment, fun), is used to refer to various types of sports activities related to results, comparison of results in competitions ***In the United States, the following types of sports activities are distinguished:***

1. laid-back sport, or, as it is called in Europe, "sport for all";
2. organized sports, which include school and student sports, sports in various clubs, associations, high performance sports, including the Olympic (the latter sports leaders still continue to call it "amateur sports");
3. professional sports.

Abroad, the phrase "mass sport" is rarely used. Usually, the terms "sports for all" or "recreational sports" are used to refer to this type of sports activity.

All of these activities in foreign countries are carried out by different people and different organizations. But all of them are united by one common basis - the main organizational link in the management of all the listed activities is a club - sports, health or sports and recreation.

In foreign sports, the implementation of development programs shows that in countries with a market economy, there are various types of sports and recreation clubs. So, the well-known American specialist in the sports and fitness industry M. Wolf distinguishes the following types of clubs:

- commercial health centers and athletic clubs;
- private sports and health clubs;
- health centers/clubs in hotels, large buildings, parks;
- clubs belonging to different associations;
- sports and health clubs/centers of corporations, firms, companies;
- centers/clubs for cardiovascular rehabilitation;
- sports and medical centers/clubs;
- amateur and professional sports clubs.

Many clubs are members of various associations such as the Clubs Corporation of America, the Health and Tennis Corporation, the Premier Clubs Association, and numerous other community associations.

A generalization of foreign experience shows that, depending on the contingent involved, the following types of clubs are distinguished: for children; school (health, sports and interests); student (health and sports); at enterprises and firms (health and sports); but the place of residence, in parks (health and sports); at large clinics and resorts (medical and health); sports clubs by sports; for women; for families, etc.

Depending on the type of sport chosen for practicing or the preferred training programs, clubs for aerobics, running, bowling, bodybuilding, golf, tennis, swimming, etc. are distinguished.

In recent years, multi-purpose clubs have become increasingly popular abroad. For example, in the US, almost one in four clubs is multi-purpose. These clubs are designed to meet the widest range of client health and fitness interests and provide services. Such clubs, as a rule, have various sports facilities: sports halls, gyms, halls for children, a swimming pool, jogging tracks, etc.

From an economic point of view, foreign experts distinguish between public and private sports organizations. Community sports clubs are funded from national, provincial or municipal budgets.

Private clubs are financed by private capital and their activities are completely dependent on the owner of the club.

There are also commercial and non-commercial sports clubs. In this case, the criterion for classifying clubs is the possibility of making a profit. Public sports clubs are, as a rule, non-profit (non-profit) organizations, private clubs are typical commercial organizations.

Public and private physical culture and sports organizations differ from each other in many ways: target orientation, economic mechanism, work efficiency.

Each sports organization, in accordance with its functional target orientation, also chooses educational and training programs. Analyzing the programs of foreign sports organizations, it should be noted that they are focused on the motives of the population in various sports and physical training. For this purpose, sociological surveys of the population are systematically conducted abroad by order of sports clubs.

Recently, the nature and focus of sports and health clubs have changed somewhat. If earlier a purely health-improving, restorative or competitive aspect prevailed, now the programs have become much more complex and serious, much attention is paid to women and children: women come to exercise, and children play, dance, etc.

Especially popular are sports organizations where personal instructors work: with women who are overweight, with the elderly who do not have experience in physical exercises, with people who want to seriously engage in shaping and bodybuilding. Members are willing to pay \$25 an hour for personal care.

A generalization of foreign sports organizations shows that sports clubs in different countries have some specifics. In this regard, we have identified: the American model of a sports and health club; the German model of a sports club and, finally, the Scandinavian model of a sports club.

According to the German specialist G.G. Kemmerer, the optimal structure of the organization of sports clubs in Germany is characterized by the following parameters:

- 1 club per 1,000 inhabitants is expedient (on average);
- each sports organization must provide programs for all age groups of both sexes;
- programs for competitive and non-competitive sports are mandatory for each club;
- membership in clubs - paid (contributions are made on the basis of payment for an average of one hour of work of a qualified specialist);
- in each of the societies 10 or more main national sports are cultivated;
- all other types that do not correspond to climatic or geographical conditions must be provided in a neighboring club within a radius of one hour.

Clubs not only organize about 10 million sports events annually, but also conduct 8.2 thousand different courses. One of the components of the activities of sports organizations is the training of personnel to work as sports leaders on a voluntary basis. There are 1.4 million men and women in the country who volunteer as chairmen, members of presidiums, judges, treasurers, etc. Their work is annually estimated at more than 3.6 billion West German marks, or 2 billion dollars. Every year they spend 185 million hours on the sports fields or at their desks. What government, company or other system can afford to keep them?

Of course, there are full-time professionals working in big-time sports, but their number (10 thousand) is too small compared to 1.7 million enthusiasts.

The economic significance of the system of sports clubs is simply remarkable: 3.6 billion marks are saved by the state through unpaid work. An additional 3.5 billion marks make up the clubs' annual financial budget. The clubs spend 20 billion marks on education, sports uniforms, transport, food and literature.

A real sports market has been created by millions of participants, in which members are the best consumers compared to high-class athletes, whose period of participation in big-time sports is much shorter.

German experts believe that a sports organization as a form of organizing sports and recreational work with the population is the most effective for the following reasons:

- ✓ focused on the interests of the population, provides an opportunity for a wide choice of sports;
- ✓ focused on competitive activity: it stimulates well to participate in competitions at the regional and local levels;
- ✓ focused on a healthy lifestyle: it represents a more convenient form for people to participate in competitive activities compared to individual sports or commercial sports programs;
- ✓ focused on voluntary work in the field of sports: there is a high percentage of people working here as managers on a voluntary basis;
- ✓ cost-effective: the cost of classes is slightly lower due to the voluntary work of leaders.

In Germany, many sports and health clubs in their activities proceed from the following principles:

- A. there are no unwilling to go in for sports, there is a bad organization;
- B. beginners should be offered sports in the most simplified form, so that the very first steps in sports bring success;
- C. there must be someone (instructor, friend, relative, etc.) who will invite and guide the beginner;
- D. the path to sports is almost always the path of two.

In addition to purely philosophical and organizational principles, German social clubs also adhere to the following practical principles.

1. Availability of sports organizations: services are provided at affordable prices.
2. In addition to offers to engage in a certain sport, the club also assumes the presence of a company of comrades. During classes, holidays, club members get closer to each other and acquaintances made during sports often turn into a joint pastime, the club becomes a "second home".
3. Instructors in physical training and sports pay attention to each student. Gyms are equipped with modern fitness equipment.
4. Young people can independently organize their free time and participate in the development of programs.
5. Team sport is the best sport.

Sources of financing of foreign sports and health clubs.

From the beginning of the 1980s, a new philosophy of leisure, the so-called hedonistic concept, began to prevail in developed Western countries. It provided for the replacement of setting specific tasks for those involved in sports clubs and centers with the possibility of informal, free human communication, avoiding everyday life problems and, ultimately, improving and maintaining health. Such a philosophy, according to Western leisure experts, is more in line with the modern, updated life ideas of the population of our time.

This has led to significant modifications in the field of sports and recreation services. In leading foreign countries, more and more excellent sports and health clubs and centers began to appear.

Modern foreign sports and recreation organizations and centers are magnificent complexes of not only sports and recreation, but also entertainment, educational, trade and business services.

Sports and recreation organizations and centers of a new type are, as a rule, private, commercial organizations that coexist with traditional small and medium-sized clubs. Caring for the satisfaction

of the diverse needs of customers and their high-quality service is the main condition for the commercial success and survival of the club. As foreign practice shows, sports and health clubs and new type centers charge customers 9-10% more and receive income 12-15% more than the average club, and, accordingly, expand their business faster.

An analysis of foreign research data shows that about 70% of commercial sports and health clubs are small businesses, since the number of employees in them is less than 100 people, and the annual income is up to \$ 3.5 million. There are also more powerful clubs. More than one percent of clubs generate more than \$3.5 million a year. However, approximately 70% of all health clubs in the United States have revenues of less than \$1 million.

At the beginning of the section, it was noted that various types of clubs operate in foreign countries - public and private, commercial and non-commercial. Different types of clubs have different sources of funding.

For public sports and recreation organizations and non-profit organizations, the main source of funding is subsidies from state bodies at various levels, and primarily from local government authorities. The size of these grants and the percentage in the total budget are different in different clubs and countries. Then there are membership fees, provision of additional paid services, receipts from sponsors, licensed activities, public funds, etc.

The main sources of financing for private and commercial sports and recreation organizations in foreign countries are:

- ✓ membership and entry fees, up to 70% of all receipts;
- ✓ receipts from payment for training programs and consultations;
- ✓ income from payment of additional and related services, reaching 30% in some clubs;
- ✓ income from new club members (most foreign clubs operate at 70-80% of their potential and therefore plan to increase the number of club members and the corresponding financial income);
- ✓ income from licensed activities and other commercial activities;
- ✓ receipts from sponsors and charitable foundations.

It should be emphasized that specialists from foreign clubs use very flexible systems for paying membership fees.

Along with a differentiated system of membership fees, there is also a system of discounts. So, when paying monthly membership fees, a 6% discount is provided for those members of the club who pay for the whole year in advance.

Economic analysis of the activities of clubs.

Foreign experts pay great attention to the economic analysis of the activities of sports and health clubs. You can verify this by reading the recommendations of American financial management specialists intended for the leaders of sports and health clubs.

1. Personal control over all items of the expenditure part of the estimate is necessary.
2. Comparing your club's income to industry averages and avoiding activities that require expenses that do not fit into the range of the generally accepted norm are effective.
3. A detailed analysis of the largest items of expenditure is needed.
4. To control expenses, it is effective to use a computer, conduct it throughout the year and compare financial income with forecasts.
5. Contracts with related service providers are best done on a competitive basis.
6. In order to reduce costs, it is best to buy equipment jointly with other clubs or organizations.
7. Collect information about the likelihood of higher prices for utilities and postal services and plan ahead for response.

8. Staff must be aware of the club's financial policy in the area of expenditure.

Criteria for evaluating the effectiveness of clubs. The average health club in the United States has 1,500 to 2,000 members. Clubs are open, as a rule, for 17 hours a day. The most popular opening hours are from 16.00 to 20.30.

In the US, the owners of commercial sports and recreation organizations use the ratio of the total annual profit to the total area of the complex as a criterion for evaluating the effectiveness of the club. For clubs (centers) without tennis courts, the following indicators apply: \$30 per square foot is regarded as "satisfactory", \$35 per square foot is "good", \$40 per square foot is "excellent".

In foreign clubs, it is customary to sum up the results of its activities by the end of the year. This necessarily takes into account the number of new members of the sports organization, as well as those who for some reason left the club. Few foreign clubs operate at full capacity, so almost all of them plan to increase their membership during the year. Considering that most clubs operate at 70-80% of their potential, an increase in the number of club members per year of 6-8% is considered satisfactory, 8-10% is good and 10-12% is excellent.

Taxation of sports organizations.

In many foreign countries there is a preferential taxation of sports and health clubs, stimulating entrepreneurs to engage in this type of small business. For example, in Germany, since 1990, a law on rendering assistance to sports clubs has come into force. In accordance with the taxation law for corporations whose profits do not exceed 7,500 marks, no tax is levied. This article also applies to sports clubs. Clubs have also received the right to compensate for losses incurred by them in one type of activity at the expense of income in another form.

It is only important to ensure that during financial transactions the activities of the club as a whole do not turn out to be unprofitable. Otherwise, he loses tax benefits. Therefore, the trade in sports goods and equipment carried out by a sports club can be of great benefit to it. Considering that the prices of goods sold in clubs are lower than in specialized stores, it becomes clear that this law provides clubs with significant advantages.

But the German legislature did not stop there. They provided for the possibility of reducing taxes and collecting them from the turnover of the club's capital. So, if in the previous year the turnover of the capital of the club did not exceed 60,000 marks, then such a club was granted the right to withhold 1% of the turnover of the capital subject to taxation as an advance payment of tax. In this situation, a detailed determination of income and expenses is made with the consent of the club.

In France, a system of various benefits for the taxation of sports organizations is applied. The rate of such tax for them since 1993 has been fixed at the level of 33.3% instead of the floating rate of 34 to 42% for other types of organizations. Property income of sports clubs and sports facilities is also taxed at a reduced rate of 10 to 24%. This takes into account the sources of origin of income.

In accordance with the French Tax Code, those organizations that are usually involved in the organization of sports competitions are subject to income tax, since here we are talking about paid events related to commercial activities. Taxes related to the holding of sporting events are equated with taxes on entertainment events and additional fees on the cost of tickets. The sports spectacle fee is a fee proportional to the entrance fee charged by the organizers of sporting events.

However, sports organizations are exempt from income tax if the competitions they hold are of particular interest to local communities and regions. This applies to those sports organizations whose charters do not provide for commercial activities.

To complete the analysis of the foreign experience of the sports club movement, it seems appropriate to use a futurological essay on the future of German sports and health clubs. According to German experts, now sports clubs should be open to young and old, strong, weak and disabled, foreign citizens and migrants.

This applies both to the country club, which has about a hundred members, and to the city club, whose membership often exceeds a thousand, where there are a dozen different sections and where

there are staff members and a large number of community members. Although everywhere it is about management, nevertheless, both types of sports clubs exist at the expense of voluntary assistants.

People are playing sports more often, more varied and longer. Society is becoming more athletic, but the original meaning of sport is lost.

If we talk about young people, they want to make their sports lifestyle as free as possible, so they are looking for rather expensive, although not the best forms of sports in commercial studios, but not in solidarity societies, which are sports clubs, which, although they provide proven types of services, but the environment and class times do not always meet the needs of young people. It is these weaknesses in the organization of the work of clubs that must be eliminated.

Only those clubs that really focus on it have the future. German experts note that managers on the way to the future must be in full agreement with the following principles:

- the emerging sports movement should become more autonomous and free, given the increased importance of sport in the life of society, actively defend its interests, determine the priorities of its activities and be able to withstand increasing pressure from the state;
- the dynamics of change can no longer be differentiated in the form of high-performance sports, mass sports and rehabilitation sports or the pyramid model known for a long time. The sports club remains the foundation. It is indispensable even if the top of the structure of the sport has its own shape;
- the organizational unity of sport can be ensured in the face of activity and professional and commercial areas only in new forms and with a new ranking of tasks.

Sport is much more than the mainstream events with sports records, victories and medals that still retain their appeal. Sport is presented as a joyful personal activity of millions of people with a huge number of volunteer community workers.

Public work in the field of sports should be considered as one of the most effective movements against state discontent.

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