



EU Work Plan
for Sport

2014-
2017

Expert Group on Human Resources Development in Sport

Recommendations to encourage volunteering in sport, including best practices on legal and fiscal mechanisms

Acknowledgements:

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1 Introduction

With its Resolution on an EU Work Plan for Sport 2014-2017 providing for Member States and Commission action, and building on the achievements from the first EU Work Plan for Sport 2011-2014, the Council has further strengthened the framework for European cooperation on sport.

Based on the Report from the Commission on its implementation of the EU Work Plan 2011-2014, the Council decided to give priority to a number of themes (integrity in sport, economic dimension of sport and sport and society) and key topics for the duration of the 2014-2017 Work Plan, and agreed on specific outcomes in line with these priorities (Annex I of the Resolution).

In order to support the implementation of the Work Plan and the outcomes more particularly, the Council agreed on the establishment of five Expert Groups. The Member States and the Commission were invited, within their respective spheres of competence, to continue close cooperation at expert level.

Volunteering plays a key role in social cohesion and personal development in the European Union and its Member States. It is based on social relations, and the trust as well as care required, can contribute to the development of human capital. Through joint activities it fosters a better understanding of, cultures and between generations. The importance of volunteering for the economy and for the society is widely recognised throughout Europe.

According to the European Commission “Study on Volunteering in the European Union”, *“the sport sector is the largest voluntary, non-governmental organization activity throughout Europe with the most volunteers involved”* (GHK, 2010). This important role of volunteering in sport was already highlighted by the European Union in the Nice Declaration (2000) calling on Member States to *“encourage voluntary services in sport by means of measures providing appropriate protection for and acknowledging the economic and social role of volunteers, with the support, where necessary, of the Community”*.

Additionally, Article 165 of the Treaty on the functioning of the European Union (TFUE) highlights the specific nature of sport and the importance of volunteering in this area: *“The Union shall contribute to the promotion of European sporting issues, while taking account of the specific nature of sport, its structures based on voluntary activity and its social and educational function.”*

Volunteering is the backbone of sport. It is also a large opportunity for youth engagement in Europe: 24% of European citizens over 15% take part in voluntary work and 24% of volunteers do so in the field of sport and physical activity (Eurobarometer 75.2% volunteering and intergenerational solidarity). Sport is considered as the biggest civil society movement in the EU. Its structures are based mainly reliant on volunteers and voluntary activity. It contributes to the

development of active citizens, as well as the community integration of people with different backgrounds, by creating a better understanding and respect through the universal language of sport.

According to the Eurobarometer 2014 study, there are 35 million volunteers (7% of the total population) in sport throughout Europe. Sport and physical activity are clearly an essential part of society and of the lives of European citizens. A huge number of non-profit and civil society driven organisations are the main providers of sport and physical activities for European citizens at the local level.

Volunteering can take different forms, and is more or less structured in a way which aligns to public policies encouraging the voluntary commitment of citizens. However, there is a need for deeper understanding of the structure of the voluntary sector in sport by public authorities. Volunteering can fall under non-formal or informal frameworks, or be organised in a more formal way and take the shape of, for example, Civil service (Italy), Voluntary service (Germany) or Civic service (France).

Voluntary activities in sport can take different forms and can be performed occasionally (for example, the preparation and organisation of sporting events) or on a more regular day-to-day basis (for example, activities carried out in running various sport bodies or civil organisations active in the field of sport).

In times of economic crisis and high unemployment, particularly among young people, whatever shape volunteering takes, it is in our common interest to support its development. Voluntary activities for young people are proven to be a valuable experience and can contribute to better employability. Volunteering teaches a range of skills and values such as, solidarity, tolerance, team work and mutual understanding.

The structures of sport based on the voluntary activities are emphasised in the White Paper on Sport (European Commission, 2007), and in the study on “Volunteering in the European Union” (GHK, 2010).

Sport volunteering contributes to achieving the overall objectives of the Europe 2020 Strategy through increasing employability and mobility, and through activities that contribute to improving public health, promote social inclusion, education and active aging.

Finding suitable ways to encourage volunteering in sport and advocating the best practices on legal and fiscal mechanisms, in the light of the autonomy of the sports organisations and ensuring the adequate role of public authorities, are among the goals of this document.

2 Neighbouring policies/cross-sectorial approach

There are a number of key policy areas which overlap with the volunteering agenda:

2.1 Social policy

Sport is an area of human activity that greatly interests citizens of the European Union, and has enormous potential for bringing them together, reaching out to all, regardless of age or social origin. (White Paper, 2007). The concept of social sustainability is a key point linked to volunteering in sport, and all stakeholders (Government Organisations, federations and sport organisations) should embed it in their long-term planning.

Social capital is also a key factor in the EU. This is “the ability of actors to secure benefits by virtue of membership in social networks or other social structures” (Portes, 1998). Being involved in social networks is one of the most respected ways of contributing in society. Communication and social connections make it possible for people to form groups, commit themselves to each other, and to contribute to a positive life-style. Memberships of social networks may provide people with benefits to their community and increase the understanding among unequal social groups.

2.2 Education and training

Volunteering is strongly linked both to non-formal and informal learning. It contributes to personal development, learning skills and competences thus enhancing employability. Volunteering is therefore part of the Lisbon strategy towards a more competitive European labour market and the development of lifelong learning opportunities (Council Conclusion on Volunteering in Sport, 2011). Education and training are generally considered to be key drivers in human resource development and empirical data confirms this perception.

One of the key recommendations the European Study on volunteering has identified is for the sports sector, after its extensive and comparative research, to address the issue of human resources management. The study points out that: “Practices in the management of volunteers must be improved. Voluntary organizations should be encouraged to make better use of Human Resource Management tools, which are too often considered as belonging to companies. Professionalisation of HRM practices need to develop; so as the recruitment and management of volunteers” (GHK 2010, p.268).

Whilst the GHK (2010) Study has identified the need for human resource management, Training 4 Volunteers has investigated how this could be done in the sector (Steinbach, Guett & Freytag 2012). They identified that human resource development is about recruiting, developing and empowering people, and within the larger group of sport volunteers, various roles and functions exist. Leaders, managers and board members, responsible for strategy, finances and management may be distinguished from coaches, instructors and referees who are delivering the “core services” of any sports organisation. Besides these important groups, a wide

range of activities and services are provided by “other staff and volunteers”. Therefore, a more specific role or position of ‘volunteer-managers’ or ‘volunteer-coordinators’ is clearly needed in sport organisations. These roles are not yet established in many voluntary sports organisations in Europe. This lack of human resource management may contribute to the fact that while there seems to be an increase in willingness to act as an “occasional volunteer”, research shows a decrease in the numbers of voluntary leaders.

2.3 Employability

Sport and physical activity are clearly an essential part of society and of the lives of European citizens. A huge number of non-profit and civil society driven organisations are the main providers of sport and physical activity for European citizens at the local level. Jensen (2015) wrote about the contribution of volunteering to employability “In particular, voluntarism focuses on informal learning, meaning that voluntary organizations can help the unemployed back to work thanks to the use of networks – or at least help them develop their skills. Indeed, voluntary organizations can do more than that. For example, volunteers can question labour market and employment policies, or they can provide unemployed persons with new opportunities within voluntary work by creating new social spaces for them to develop their skills and general employability. Volunteers with steady jobs can deliver services to unemployed people by drawing on their knowledge of labour market dynamics and demands presents sports volunteering as a social practice marked by a high level of diversity, which in turn offers spaces for young people to get involved.” Furthermore, he emphasizes the importance of sharing information and good practice in a field not marked by EU regulatory powers.

The experience gained through voluntary internships in the sport organisation linked to more formal education can be invaluable for a young person.

Volunteering in sport should be promoted in the context of its contribution to better employability. One of the steps is to recognise and validate experience gained through voluntary work.

2.4 Youth sector

Volunteering is a key aspect of EU youth policy and its importance for the development of actions targeting young Europeans has been recognised in many EU legislative documents, papers and other initiatives.

The European Charter on the Rights and Responsibilities of Volunteers adopted in 2011 by the European Youth Forum provides a useful overview of the rights and responsibilities of both volunteers and volunteering providers. National Olympic Committees, and umbrella sport organisations, often provide on-line and/or face-to-face guidance and assistance to their member organisations. This includes questions relevant to volunteering, including the rights of both parties. They also develop their own codes of conduct and charters for volunteers involved in events and activities they organise.

2.5 Legal and fiscal aspects related to volunteering in sport

The lack of a clear regulatory framework has been identified by a large number of sport organisations as one of the main obstacles to volunteering. However, the establishment or revision of such a framework depends very much on the national context, traditions, and the way sport is organised in the given country. This includes how autonomously the sport sector is accounted for in the legal structure. The most important characteristic of any such framework, be it a legal or regulatory one, or one that is not directly inscribed in the legal system, is that it is clear and comprehensive. Additionally it should define all the responsibilities, obligations and advantages of both volunteers and volunteering providers (sport organisations) in a transparent way.

Policies and regulations in sport volunteering exist in most Member States, however financial, legal and other policies and procedures are provided in the form of micro-policies, which cover single issues and are set by sport organisations not necessarily affecting the entire area of sport.

3 Benefits and Challenges

The organisation of sport and the approach to volunteering is varied in the EU Member States.

One of the definitions of volunteers and volunteer activity was proposed by the European Youth Forum (2012)

“A volunteer is a person who carries out activities benefiting society, by free will. These activities are undertaken for a non-profit cause, benefiting the personal development of the volunteer, who commits their time and energy for the general good without financial reward. Volunteering activities are undertaken by volunteers. The activity is undertaken for a non-profit cause and does not replace paid staff. The activity can be done within the framework of a volunteering provider or through a volunteer’s own initiative.”

Volunteering is defined as all forms of voluntary activity, whether formal or informal. Volunteers perform tasks under their own free will, according to their own choices and motivations, and do not seek financial gain for this work. During the voluntary activities, the volunteers help individuals and associations to achieve their goals in e.g.: social or environmental fields.

The Aarhus Declaration on Voluntary work in Sport (2003) described that *“voluntary sport may help develop competencies important to democratic understanding, cooperation, gender equality, leadership and organization [and that] the principle of autonomy of sports organizations is a fundamental condition for voluntary sport. It is the members and participants who, through exercising of their democratic rights, make the decisions that affect the operations of their clubs and associations”* (EU, 2003). In the same year, in a joint declaration by the Council and the representatives of the governments of the Member States meeting within the Council on *“the social value of sport for young people”* it is stressed that *“voluntary activities in sport should be fostered, with the participation and active contribution of all bodies concerned, especially of the volunteer youth sports associations and organizations”* (EU, 2003).

It should be noted that, due to the different economic situation of EU Member States as well as different traditions and culture, the benefits and challenges linked to volunteering in sport may vary.

3.1 Benefits

As seen in the above section, there are a range of benefits associated with volunteering. These include benefits for:

The community

- *more cohesive communities, and a more integrated society;*
- *strengthening the sense of belonging among citizens;*
- *stimulate growth and employment;*
- *economic value of voluntary work;*
- *promotion of European values (tolerance, fair play, respect)*
- *promotion of intercultural dialogue*

The organisation

- *knowledge transfer via sport volunteering*
- *human resources needs can be satisfied*

The individual

- *joy*
- *integration into society*
- *personal development*
- *development of transferable skills (for example leadership, team work, persistence, for younger even key competence development is considered);*
- *acquiring qualifications (for example accountant)*

3.2 Challenges

In spite of the benefits, volunteering in sport face considerable challenges which are brought about by engaging with the voluntary sector are:

The lack of reliable and comparable data – In many Member States there is no statistical data on volunteers in sport. For many reasons, such as no clear definition, or lack of transparency, sport organisations do not provide enough data on their employees and volunteers. As the GHK (2010) study explains “anecdotal evidence indicates that today volunteering in the sport sector is significant” and to show the

economic strength of the sector, all stakeholders including the beneficiaries need data.

The engagement of the volunteers -There might be discrepancy between the requirements of voluntary organisations and the objectives of the volunteers.

The professionalisation of the volunteer area – In many situations sport requires more and more professional employees (particularly in elite sports), and this is reflected in the engagement of volunteers in sport organisations also. Volunteers (mainly board members) of sport organisations are challenged to manage the sport organisation, its athletes, its coaches and its volunteers in an increasingly professional environment. This is often in combination with being in other paid employment and enjoying a family life. An additional challenge is that the sports organisations (clubs) have to compete for membership and participants with a growing number of new forms of (physical) activity. This means, that a sport organisation has to offer good quality service to be competitive and cooperative in a diversifying sport or leisure market. Flexibility, quality of service and the development of competence will be increasingly be the key principles of this development. As much as the volunteer (board members) of sports organisations strive for good governance for the benefit of their members and stakeholders, they face more and more complex matters. Linked to this they are not always able to keep up with the required knowledge and/or tap into the appropriate resources to address these challenges in the right way.

Unclear rules and not always necessary regulations applicable to volunteering – A key factor for the future development of voluntary work is to have clear legal rules and framework. Clarity of regulations can also greatly reduce administrative burden.

Improvement of the data collection process- The data about the volunteering are often random and non-standardised. Decision-makers at both Member State and EU level need accurate and detailed data on volunteering.

The lack of recognition – There is an assumed lack of recognition of the importance and impact of the work of volunteers. This recognition (by civil, education sector and the employers) of voluntary activities (both societal approval of the importance of volunteering ,and also the recognition of the informal learning achieved) can be essential for the participants of voluntary activities or in the recruitment of new volunteers.

The lack of a clear strategy – In some Member States there is no coherent strategy or regulation for development of volunteering despite these policies being implicit in a wide range of directives.

Insufficient funding of grassroots sport – long term and sustainable funding is a prerequisite for the positive development of grassroots sport, and an important element of this should be to support and integrate long-term volunteering.

4 Recommendations

Promoting Volunteering in Sport

1. Member States should promote volunteering amongst employees of organisations through their Social Corporate Responsibility schemes.

2. Aligned with the education and employability context, Member States should support voluntary work / internships as an obligatory part of the curricula in relevant programmes.

3. Sports organisations should develop campaigns to attract people to *day to day* volunteering and support them staying longer, for example, with their children's club, after they have concluded their own sporting activity at the local club.

Facilitating Volunteering in Sport

4. Member States, together with the European Commission, should create an appropriate environment for the development of volunteering in sport by reducing administrative burdens. Each Member State should identify the most appropriate solutions (legal instruments, regulations, recommendations, soft law tools) taking into consideration its own traditions and culture.

5. The European Commission should consider accepting voluntary work as contributions in kind, in EU funding programmes, such as the Erasmus+ Sport.

6. Member States should strive to develop sustainable models of volunteering in sport at the national level by securing systems of public financing of non-profit volunteer-based sport through contributions from state-run lotteries and state-licensed gambling bodies.

7. Member States should consider linking the use and support of volunteers to the financing of sport organisation from the public funds.

8. Member States and European Commission should allow reduced VAT rates to be applied to the use of sports facilities, or VAT exemptions for non-profit sports organisations.

Better protection of volunteers

9. Sport organisations should apply appropriate rules for volunteers in the framework of good governance. To support this a Volunteer Charter or Code of Ethics for Sports Volunteers should be adopted highlighting the volunteer rights, expectations, responsibilities and standards.

10. The European Commission and the Member States should encourage the relevant sports organisations to put in place insurance coverage for all volunteers.

11. The European Commission and the Member States should consider raising awareness for the requirement of systematic volunteer management including training of volunteers and find ways to promote systematic volunteer management in the sport sector.

Recognition of volunteers work

12. Member States, together with the European Commission, should consider establishing an award for *citizen-volunteer* (maybe in the framework of European Week of Sport).

13. Academic institutions should consider granting European Credit Transfer and Accumulation System (ECTS) points in a transparent and documented manner for any volunteering in sport. This should be done by embedding the relevant learning outcomes into the curriculum design and competence framework expected to be developed and assessed at the end of a course or study programme.

14. The European Commission and Member States should promote the recognition of non-formal and informal learning gained through volunteering in sport, in particular through:

- Common EU principles for the identification and validation of non-formal and informal learning;
- Dissemination of European instruments to recognise non-formal and informal learning.

15. The European Commission and Member States should promote the recognition of the added value of the voluntary sport sector in the provision of Social Services of General Interest (SSGI).

Further Development

16. Member States should improve data collection related to volunteering in sport, with greater cooperation with statistical offices. The European Commission should better include volunteering statistical data in a Sport Satellite Account System and Eurobarometer.

17. The European Commission and the Member States should disseminate good practices in the area of Validation of Non-Formal and Informal learning (VNFIL), highlighting the need for its application to voluntary experience.

5 Dissemination

The present recommendations will be presented to the Council Working Party on Sport.

The Commission will explore the possibility of disseminating the results through relevant sport-related channels at EU level.

Member States representatives in the XG HR will liaise with their relevant ministries to disseminate the information at national level.

6 Annex – Good practice

6.1 Promoting Volunteering in Sport

A) Cumbria County Sports Partnership (CSP), UK:

Active Cumbria wants every volunteer in sport in the County to have a good experience and remain in their role. To ensure this happens in placements they affect or influence they always ensure the following:

- The volunteer role is clearly defined when recruitment commences, and this is followed through with the volunteer doing what was originally asked of them
- They ensure all volunteers get the relevant training, whether it is pre-volunteering training for young people, or on-going training for people who have been volunteering for decades. To support this they have a Sports Workforce Education Programme with bursaries available.
- Where possible, they ensure that the placement, mentor or volunteer manager knows what is expected of the volunteer and how to ensure they contribute to them having a good experience. Active Cumbria has recently provided feedback to the Club Matters team on behalf of the North West CSP Volunteer Leads on how this could be incorporated into their offer.
- Active Cumbria ensure that volunteers feel appreciated, be it offering a simple thank you at the end of an event, providing kit to key community coaches or a T-shirt and goody bag at the School Games. They also ensure they take all opportunities to nominate volunteers for awards, be it as individuals, teams or clubs / organisations, even if they are unsuccessful they appreciate being recognised for what they are doing.

Most importantly of all, the Active Cumbria team ensures volunteers get the best service and full support whenever it is requested. As a CSP they want to ensure they stay in their roles, but also recognise that the volunteers who get the best support lead to really great results. In the last year they have seen this in our Beginner Running Groups which have impacted on thousands of people across the County, and at Penrith Golf Club who became the first Golf Club in the North to achieve the new higher lever GolfMark. Both of these examples were volunteer driven, but supported by the CSP team.

B) ‘Student Sport Volunteer Programme’ - Trinity College Dublin

Trinity Sport is committed to promoting and encouraging volunteering which is the cornerstone of sport in Ireland. This is of mutual benefit - Trinity Sport gain an investment of time, energy, enthusiasm, skills and expertise from students of College. In return they offer training, support, experience and an opportunity to feel part of our team in an enjoyable and dynamic environment. They work closely with the Civic Engagement Officer and follow the College Volunteering Charter.

This programme is designed to up-skill and develop students in a number of key areas such as Inclusion, Social Media, Child Protection, Event Management, Health Promotion and Health & Safety. The programme offers full training to complement the volunteering opportunities that the Department of Sport & Recreation has available.

They hope that students can use their volunteering experience to apply for the Dean's Roll of Honour for Volunteering or Leadership.

Topics involved: Employability, Recognition of Volunteering, Training, Education, Sports

More information: <http://www.tcd.ie/Sport/student-volunteer/>

C) Deutsche Olympische Sportbund (DOSB) project:

'Attraction of volunteering in Sport'

In the area of 'Sport for the Elderly', DOSB has implemented the supported cooperation project 'Attraction of volunteering in sport – wanted: volunteer(s) in second half of life for sports clubs' in the period from April 2013 to March 2016.

Sports clubs/associations, volunteering agencies and senior citizens' offices, as 'tandem projects', have set themselves the goal of further developing the work of management committees at volunteer-run sports clubs. Of particular importance is the overarching topic of 'volunteer management'. This is in response to the question of how the work of management committees can be made more attractive in order to inspire more middle-aged citizens to volunteer for management positions in sports clubs.

The tandem projects use quite different starting points. At the end of the project, the experience that has been gathered is put together in a 'toolbox', which can serve as guidance for other clubs. This collection of examples includes the following tools:

- Creation of job profiles and (alternative) allocations of tasks (organisation manual)
- Filling of positions by 'management teams'
- Workshop for the future/management committee meetings/development of mission statement
- Opportunities for alternative forms of participation ('tasters', project work, etc.)
- Establishment of a central point of contact for volunteers (carer, coordinator, manager)
- Recruitment of external staff & cooperation with industry

This form of cooperation between sports organisations and volunteering agencies/senior citizens' offices is unique. The benefits of such cooperation, however, are already plain to see. The basic prerequisites for purposefully working toward the future viability of sports clubs are: a clear awareness of the problems, an openness to

outside support and ideas as well as a willingness to subject the existing structures to a rigorous review/to embrace change.

The project involves 9 volunteering agencies, 2 senior citizens' offices, 8 district/municipal sports associations and numerous sports clubs. More information on the activities and organizations is available from DOSB at the online portal around the subject of volunteering, which will be further developed in the course of the project. Numerous information texts and checklists for club/management committee work are also available for download: www.ehrenamt-im-sport.de

The project 'Attraction of volunteering in sport – wanted: volunteer(s) in second half of life for sports clubs' is supported by the German Federal Ministry for Family, Senior Citizens, Women and Youth, the Robert Bosch Foundation and Generali Zukunftsfonds.

6.2 Recognition and rewarding of voluntary experiences in Sport

A) Sport Across Staffordshire and Stoke-on-Trent, UK:

This is an example of how some of the volunteers have been retained in Staffordshire and Stoke-on-Trent is through the Department for Education (DFE) Volunteer and Coaches Programme.

They offer volunteers who are 16 years of age and above the chance to complete a funded Level 2 Award in Community Sports Leadership. As part of this qualification and funding they then volunteer on School Games competitions, and also as event volunteers at the Winter and Summer School Games Festivals. They then receive their official Level 2 qualification in Community Sports Leadership providing they complete their School Games volunteering hours and community volunteering hours. They are offered a t-shirt, a certificate and they also get lunch provided on the Winter and Summer School Games Festivals. They are also offered an exclusive meet and greet question and answer session with the sports VIP as a thank you for volunteering. The volunteers also have the opportunity for a photograph with the sports VIP and maybe even a selfie!

From 2014-2015 they have had 74 volunteers take part in the programme and they have retained 37 volunteers.

B) 'Certificate in Volunteering' - Dublin Institute of Technology (DIT)

DIT offers a twelve week course to earn a 'Certificate in Volunteering' to all active volunteers. The subjects that are encountered are: Leadership, Personal Effectiveness, Time Management, Negotiation, Team Management, Ethics and Social Responsibility, Change Management, Report writing and completion of successful proposals and applications. What do these subjects have in common? They are really useful for volunteers and voluntary organisations.

DIT offers a third level qualification which is recognized nationally and internationally to each course participant.

Topics involved: Employability, Training, Education

More information: <http://www.dit.ie/volunteer/aboutthecertificateinvolunteering/>

C) 'Uaneen module' – Dublin City University (DCU)

DCU formally recognises and rewards the achievement of holistic education by accrediting a module in extra-curricular activities – the Uaneen Module. The Uaneen Module is a unique scheme that formally recognises the work done and learning acquired by students with University and outside clubs, societies, community work and extra-curricular activity in general.

Depending on the student's degree programme, the Uaneen Module can be either a contributing 5 credit elective or a non-contributing optional additional 5 credit module. In both cases, successful completion means that you will be awarded credits that are included in the degree parchment.

DCU is the first third level institution in the Republic of Ireland to reward extracurricular activity in such a manner.

The Uaneen Module is managed and administered by DCU's Office of Student Life and is endorsed by IBEC, the group that represents Irish business domestically and internationally.

Topics involved: Recognition of Volunteering

More information: <http://www.dcu.ie/uaneen/index.shtml>

D) 'Sports Volunteers' – University of Vigo

The University offers a friendly on campus volunteering service, where students can ask for advice on how to get involved in different volunteering projects. For sports events that take on campus, the Sports Service attracts around 100 volunteers to take part each year in sports initiatives such as the 10Km track race (named this year Happy Go Running Cidade Universitaria) the biggest sport event on campus.

Volunteers are trained in advance and participation in these events is recognised with 15 ETCS hours and a certificate, which allow students to complete their academic profile with complementary skills. The aim of the volunteering programme of the Sports Service is to encourage and support university students to take part in these cross-cutting initiatives involving sports and teamwork. This provides an added value for future graduates in the job market and also contributes to their personal development.

All sports volunteers are registered in a database in order to have a record of the volunteer force for future events and also to ensure availability of resources to take part in these events.

Topics involved: Training, Education, Recognition of Volunteering, Sports

More information: <http://www.deportes.uvigo.es/inicio/>

E) France - Specific legal and financial aspects

There is no specific law in France governing volunteer work, but a certain number of legal and tax provisions enable its structuring and organisation. There is also a Civic Service scheme to promote commitment by young people aged between 16 and 25. This scheme enables volunteers to serve for 6 to 12 months in France or abroad in assignments of general community interest. The scheme is regulated by the French Law of 10 March 2010. The Civic Service commitment is akin to volunteer service. In all cases, the promotion of volunteer work is allied with the development and sustainability of the associative structure and support for and recognition of its volunteers.

Sport benefits from all the following measures:

1. Legal advantage for volunteer sports organisations

a. Non-profit sports organisations are not subject to business taxes.

Subject to fulfilling certain conditions, non-profit organisations¹ are not subject to business taxes: corporation tax on non-trading companies, business tax and VAT (value added tax).

This tax status² is subject to the following obligations:

- the organisation must be managed and administered by volunteers who have neither themselves nor via another any direct or indirect interest in the operating income;
- any profit made by the organisation must not directly or indirectly be distributed to its members;
- the organisation's members and their beneficiaries may not be attributed any part of the assets, subject to the right to return of their investment.

However, the organisation remains subject to non-business taxes: tax on any employees, local taxes levied on the occupation (residency tax) or ownership (land tax) of premises, etc.

b. Taxation associated with development of trading by a sports organisation

An organisation may develop its own resources from the sale of goods and services. However, pursuing a profit-making activity may endanger the business tax exemption. In such event and subject to fulfilling certain conditions, **a tax exemption applies**. The exemption enables the organisation to carry out incidental trading

¹ Associations referred to in the French Law of 1 July 1901 (clubs, federations, etc.)

² Instruction 4 H-5-06 No. 208 of 18/12/2006 unifying all amendments to Finance Laws.

without being subject to business taxes. **The main conditions for access to exemption are:**

- management of the organisation must remain without vested interest;
- non-profit activity must remain the organisation's dominant business³;
- trading receipts must not exceed £60,000 per calendar year (not per financial year). Income from the organisation's assets (rental, interest, etc.), membership subscriptions and public subsidies are **excluded** from calculation of this ceiling.

2. Volunteers

a. Repayment of a volunteer's expenses

The organisation may repay the expenses incurred by its directors and volunteers provided that such expenses reflect actual and proven costs incurred for the requirements of the associative activity.

b. Waiver of repayment of expenses

A volunteer or director⁴ who waives repayment of expenses incurred for the organisation, **may get a tax reduction⁵**. Waiver amounts to a donation to the organisation, giving the volunteer the right to a tax deduction of 66% of the amount concerned.

Three obligatory conditions for volunteers:

- expenses are personally incurred strictly within the organisation's objects;
- waiver of repayment of expenses must be made expressly and in writing;
- the volunteer must be able to provide both the organisation and tax authorities with proof of the deducted expenses.

The organisation must:

- have adopted the principle of repayment of expenses subject to proof;
- have a management with no vested interest, be recognised as non-profit and not operate within a restricted circle;
- provide the volunteer with the approved tax receipt: "charitable donation receipt";
- enter the expenses in the organisation's accounts and retain probative documents, including the certificates of debt abandonment signed by the volunteers concerned, for 6 years.

c. Remuneration of volunteer directors (belonging Executive Council)

Regardless of the size of the organisation the directors(s) may be paid, provided that the gross monthly remuneration paid to each does not exceed $\frac{3}{4}$ of the SMIC (French minimum wage)⁶. Assessment of compliance with this ceiling is done over a year. **For organisations with a budget of over £200 000**, a director may be paid

³ Assessing the proportion of profit-making receipts in the association's budget is necessary for this criterion.

⁴ The association's elected representatives who hold executive office (chairman, general secretary, treasurer)

⁵ Tax instruction of 23 February 2001

⁶ Salaire Minimum Interprofessionnel de Croissance (SMIC) of 1 457.52 Euros gross per month for a legal working week of 35 hours (on 1 January 2015).

more than the limit of $\frac{3}{4}$ of the SMIC. The number of directors who may be paid is calculated according to the amount and nature of the resources of the organisation and those to which it is affiliated (excluding sums and subsidies paid by public entities):

- Resources between £200 000 and £500 000: 1 director ;
- Resources between £500 000 and £1 000 000: 2 directors;
- Resources over £1 000 000: 3 directors.

Remunerated directors **are not employees** but the **sums paid are subject to social security contributions and income tax**. Paying directors does not alter the no vested interest nature of the organisation's management.

d. Remuneration of volunteers under a Civic Service contract

Since 1 July 2012, young volunteers receive directly, without going through the host body, remuneration of £467.34 entirely State-financed. This remuneration may be supplemented by a **State grant of €106.50** per month according to the volunteer's personal status. The host body must provide the volunteer with a benefit in kind or a **monthly cash allowance of €106.31** representing payment for food or transport.

The Civic Service contract between the young person and the body where the assignment is to be carried out **is not subject to the French Employment Code** (*code du travail*). The remuneration is subject neither to tax nor social security contributions.

Public liability and volunteer work

e. Insurance

Sports organisations and federations have two obligations under the French Sports Code:

- having insurance covering "their public liability, that of their agents, employees or **volunteers** and that of practitioners of the sport⁷;
- informing their members of the utility of taking out a health and life insurance policy covering any personal injury risk to which they may be exposed in their sport⁸.

In the event of loss, damage or injury caused by a volunteer (Civic Service or otherwise), the organisation may therefore be liable to the victim thereof if the volunteer was acting, during his work, on behalf of the organisation. The "public liability" insurance for organisations is used in such cases.

Similarly, if a volunteer (Civic Service or otherwise) suffers loss, damage or injury during volunteer work, the courts consider that in most cases a "tacit assistance agreement" is created between the organisation and volunteer. This agreement (or

⁷ Article L 321-1, French Sports Code

⁸ Article L321-4, French Sports Code

contract) entails obligations for the organisation, including that of ensuring the safety of the volunteer. If it fails to comply with its obligations, the organisation will be contractually liable to the volunteer whom it must compensate.

Numerous insurance policies taken out by private individuals in France (e.g., multiple-risk property insurance) cover volunteer activities.

f. Social security protection during Civic Service assignments

A Civic Service assignment gives the right to full social security cover paid by the State. It does not entitle the volunteer to unemployment benefit at the end of the assignment. Moreover, payment of unemployment benefit is suspended during the Civic Service assignment which has no impact on the duration and amount of benefits.

The period of volunteer work is included for the purposes of pension entitlement: the State guarantees payment of an additional portion of the pension contribution payable for the remuneration, enabling the entire period of service to be included.

F) Belgium (Fr)

Belgian law could be considered as a best practice because it does provide for the **formal recognition of the status of volunteers**.

The Law on Volunteering regulates the following fields:

- Volunteering carried out by persons with a public allowance (pensions, subsidies, etc);
- Reimbursement of expenses made by volunteers;
- Liability of volunteers;
- Insurance obligations; and
- Obligation on behalf of the organisation to provide information.

Definition of volunteer

Volunteers perform volunteering activities without receiving any payment. Although volunteering is unpaid, volunteers can be given a limited amount of money, to reimburse their expenses or as a forfeit, for costs to be made.

Two specific aspect merits to be highlighted:

1. Reimbursement of expenses

Any volunteer can receive a reimbursement for costs made during his/her voluntary activities, provided that the organisation is willing to pay (however, the Law does not provide a legal right to volunteers to receive this reimbursement of costs). The Law describes the existing principles on reimbursement:

- The volunteer may either receive a fixed reimbursement (regardless of real costs): in this case, the volunteer can receive a maximum of 32,71 Euro a day,

for a maximum of 1308,38 Euro a year, this maximum of 1308E/year can be even so combined with a reimbursement of 2.000 km/year; and

- The organisation can opt for a system of “reimbursement of real costs”. In this case, the organisation only pays the expenses that are actually made by the volunteers (use of car, telephone, meals, etc) as proof has to be provided in for each expense.

A volunteer can benefit either from a fixed sum for daily expenses or from a reimbursement of actual expenses incurred, but she/he is not allowed to combine these two forms. The organisation can choose the preferred system. However, the organisation is not entitled to change the reimbursement system for a volunteer during the year.

Volunteers can be reimbursed of all expenses encountered during the volunteering activity. Also travel expenses can be reimbursed such as public transportation (train, bus and tramway), car (0,3412 Euro/Km as maximum) and bike (0,15 euro/Km). Training costs can also be reimbursed provided that these costs show a clear link to the volunteering activity.

The reimbursement of expenses is exempted from taxation. However, if the ceiling price is exceeded, the reimbursement will be considered as remuneration and therefore taxed if the organisation or the volunteers cannot prove that the expenses encountered were necessary for the voluntary activity.

Moreover, the Law states that if the ceiling price mentioned above is exceeded, the activity cannot be considered as voluntary and the person undertaking these activities cannot be considered as a volunteer.

2. Specific provisions regarding liability

The Law also contains provisions referring to the legal status and social protection of volunteers. In principle, liability for damage caused to third parties by a volunteer lies with the organisation. If deceit, gross negligence or recurrent minor faults are involved, the volunteer him/herself can be held accountable. In the context of international volunteering, the provisions of international private law are applicable.

However, for organisations in which volunteers do not have immunity (for example, small spontaneous initiatives), the rules of common law apply. Consequently, a volunteer may be held personally liable in civil proceedings for errors he/she commits during volunteering activities for these associations.

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http://ec.europa.eu/citizenship/pdf/national_report_be_en.pdf

G) Cyprus

In 2014 the Cyprus Sport Organisation signed a strategic cooperation with the Office of the Commissioner for Volunteerism and Non-Governmental Organisations in the fields of Sports and Volunteerism.

Both parties discussed on subjects of common interest in the fields of sports and volunteerism and agreed amongst other on the following:

- The promotion of volunteerism in sports as a way of active participation of citizens and as a necessary component of a democratically participating society
- The creation of a legal framework and public mechanisms which will determine the framework of voluntary supply and contribute to the development of volunteering in sport
- The inclusion of volunteerism in sports in the national policies regarding sports, education, society and employment
- The development of volunteering in sport through cross-sectoral partnerships at local, National and European level with the involvement of bodies of sports, health, education, youth, culture and social policy, of both the public and private sector and the non-governmental organizations
- The exchange of knowledge, experiences, best practices and building platforms of cooperation between stakeholders, using getting various tools and actions such as public consultation, research, online tools, information campaigns, conferences, working groups, target groups and other
- The recognition for offering voluntary work in sports which contributes to the creation of active citizens, their social inclusion through sports and the development of volunteerism in sport.

H) Italy

The term 'volunteerism' in Italy refers to all types of activities, whether formal or informal, full-time or part-time, at home or abroad. It is undertaken of a person's own free-will, choice and motivation, and is without concern for financial gain. It benefits the individual volunteer, communities and society as a whole. It is also a vehicle for individuals and associations to address human, social or environmental needs and concerns. Formal voluntary activities add value, but do not replace professional, paid employees.

The definition of volunteering was established in 1991 with law 266/91 'Framework law on volunteering' and explicitly states that a volunteering activity must be: spontaneous, gratuitous, without intended remunerative aims and should be undertaken exclusively for solidarity purposes. To this effect, the Italian definition of a volunteer is "a person, who, having carried out the duties of every citizen, places her/his own capacity at the disposal of others, for the community or for all humanity. She/he operates in a free and gratuitous manner promoting creative and effective responses to the needs of beneficiaries of her/his own action and contributing to the realization of common goods". Since this definition excludes any activity that is not undertaken for solidarity purposes, other non-remunerated activities considered as 'volunteering' in other countries would not be considered as such in Italian law.

Regulatory framework

Specific legal framework which exists with respect to volunteering

The law 266/1991, also known as the “framework law for volunteering”, was the first step taken by the government in these regards. In addition to defining the activity of volunteering and voluntary organisations, as above reported, it also established: the regional registries, with the formalities for voluntary organisations to receive their funds; the National Observatory for Volunteering and its functions; and, the Special Fund. The Special Fund is financed by Bank Foundations and distributed to each Volunteering Service Centre on the territory. It is then managed by a Management Committee set up within each of these Centres. Its creation was particularly important in that it symbolised the first step towards delegation of responsibilities to regions.

Law 460/1997, also known as the “Onlus law”, concerns voluntary organisations which, through the registration in the regional registries, are automatically recognised as non-profit organisations with social utility (Onlus). This system enables Onlus to benefit from tax incentives, such as the possibility given to donors to deduct 19% of their taxes, for an amount not superior to 2,000 Euros, in aid of non lucrative organisations with social utility.

Law 328/2000, also known as the “framework law for assistance reform”, was established in 2000 in order to reaffirm the positive contribution of voluntary organisations to meeting social policy objectives. More specifically, it drew a legislative framework within which voluntary organisations are called to cooperate with public authorities in the designing and implementation of social assistance projects.

Finally, law 106/2016 has delegated the Government to reform the third sector by June 2017, with one or more regulations on the following topics:

- > Revision of the provisions of the Civil Code
- > Reorganization of the fiscal discipline, with a specific Tax Code and a National Registry of the third sector, held by the Ministry of Labour.

Self-regulation in relation to volunteering

As seen above, volunteering in Italy is very clearly defined and regulated within the national legislative framework, including the rights of a volunteer to insurance and reimbursement of expenses. Self-regulation is therefore not common.

Legal framework for individual volunteers

Provisions for specific categories

Whilst the national legislative framework on volunteering defines very specific characteristics which a person needs to fulfil in order to be called a „volunteer“, no legal status is conferred to the person carrying out this activity.

Anyone wishing to carry out voluntary activities can do so without any consequences on his/her benefits (e.g. unemployment benefits, social benefits etc.).

Support schemes and incentives

The precondition that volunteering is before anything else carried out gratuitously and for solidarity purposes implies that the first incentive to become a volunteer is the personal growth benefit that people gain through these activities. Such drive however mostly applies to elderly and/or retired people undertaking these activities.

Taxation rules on reimbursement of expenses for individual volunteers

Law 266/1991 stipulates that volunteers can be reimbursed by their organisation of the expenses they have incurred while carrying out their voluntary activities. The limit for the reimbursement is left to the discretion of the volunteer and her/his organisation who shall pre-determine the conditions at the start of the volunteer's involvement.

The law does not however specify which expenses can be reimbursed; it is left to the volunteer's and her/his organisation's discretion. Nevertheless, in general terms volunteers are reimbursed of any transport and subsistence costs.

In relation to expenses, volunteers are not taxed on the amounts reimbursed by voluntary organisations.

Taxation rules on rewards or remuneration for individual volunteers

As previously explained, the activity of volunteering in Italy needs to be totally gratuitous to be qualified as such. There can therefore be no rewards or fees for individual volunteers.

Tax treatment (sport specific)

Amateur sport associations generally organize sporting events with the contribution of sport volunteers (amateur athletes, coaches, judges, special commissioners, accompanying instructors, massage therapists, amateur club managers, etc.) to whom they fees (deliver, bonuses, refunds and other fees).

The tax treatment of fees paid in favor of sports activities by any amateur sport organization is subject to special rules and discipline.

Travel expenses, flat rate reimbursement of expenses, bonuses and remuneration paid by CONI, National Sports Federations, U.N.I.R.E. (National Union for the improvement of horse breeding), and amateur sports associations are all included in the so-called "other income" fiscal category.

To be considered as "other income", these sums must fulfill two requirements: they must refer to amateur events or practice (objective requirement) and must be paid to amateur sports volunteers (subjective requirement). As means of example, you cannot consider "other income" the fees paid to an amateur referee when he runs a professional race nor the fees paid to a professional athlete if participating in an amateur sports event.

Tax on remuneration of sports volunteers

The fees paid for these services do not suffer any income tax withheld up to the amount of 7,500 Euros. In addition, up to this sum, the fees do not form part of the IRPEF (Imposta sul reddito delle persone fisiche - personal income tax) taxable income for the percipients. The 7,500 Euros limit is intended per individual recipient.

Also the amounts paid in relation to managerial and administrative roles of unprofessional nature within amateur sports associations constitute "other income".

For higher amounts, the associations are required to withhold from the sums paid a withholding income tax of 23 percent (equal to the first level rate), increased by the additional income surtax.

Such withholding is done:

- as a tax, if paid amount is between 7,501 and 28,158.28 Euros;
- a provisional tax, if greater than 28,158.28 Euros.

This means that, in the first case, the amateur sports volunteer who received the remuneration was taxed permanently and will not pay on the compensation received other taxes but will have to include this amount to the tax rate, income tax on any other income you will have to present in the statement. In the second case, by contrast, it has the obligation to submit the tax return on which will have to return the amount received and the withholding tax suffered.

Amateur sports volunteers who in a taxable year raking in more fees from various sports associations, must self-assess the total amount of monies, in order to enable them to determine whether and on what specific item personal income tax should be withheld.

More information:

<http://www.governo.it/>

<http://www.istat.it>

<http://www.coni.it>

Insurance and protection of volunteers

Law 266/1991 stipulates that "voluntary organisations must insure their volunteers against accidents and diseases related to their voluntary activities". They must also insure them against any liability to a third party. There are no subsidies, taxation or procurement schemes in place for volunteers.

Recognition of volunteers' skills and competences within the national educational and training system.

The recognition of skills and competences are recognised in Italy at a legislative level. As part of a incentive to encourage young people to engage in voluntary activities, a 'credit' system has been implemented in schools and universities:

- In Schools – students who engage in voluntary activities are then credited with positive points and can receive an overall more favourable judgement on their performance.

- In Universities – students who decide to carry out voluntary activities during their academic year can obtain a certification of their experience and submit this certificate to get their experience taken into account as an additional topic/class they have "attended". In this case, the volunteering experience is counted as part of the academic course and has the same value as other classes.

‘Certificate in Volunteering’ – Convitto Nazionale Vittorio Emanuele II Roma

Volunteer activities apply for the attribution of educational credits

- i) The volunteer experience qualified and qualifying (not occasional) that lead to the acquisition of skills or however verifiable competences and professional enrichment inherent to the studies attended. The certificate shall be issued by organizations and associations recognized in the Regional and / or National level.
- ii) Having played competitive activity for at least three years continuously. The certificate shall be issued by the Italian National Olympic Committee (CONI), and the National Sports Federations.
- iii) Obtaining the lifeguards patent.

6.3 Better protection of volunteers

‘Charter for Effective Volunteering’ – Dublin City University (DCU)

DCU organizes its volunteering programmes along the lines of the Charter for Effective Volunteering. More information: <http://dcu.ie/volunteer/charter.shtml>

Volunteers' rights

- To know if, and how, they are being selected
- To be given meaningful work to do
- To know what is expected from them
- To be offered appropriate training
- To be thanked and have their voluntary contribution recognised
- To receive supervision and support
- To get something out of the work for themselves
- To know who to go to if there is a problem
- To be reimbursed for out-of-pocket expenses incurred when volunteering
- To make mistakes and learn from them
- To be made aware of any disciplinary and grievance procedures
- To be treated fairly and not to experience discrimination
- To have safe working conditions, including insurance cover
- To be informed about, and given the opportunity to play an active part in, the organisation as a whole
- To be able to say 'no' and to leave without feeling guilty

Volunteers' responsibilities

- To respect the values and aims of the organisation
- To be committed
- To be reliable and give the organisation sufficient warning if unable to turn up
- To be punctual
- To attend essential training and support sessions
- To undertake the work to a high standard
- To be honest if there are problems
- To respect confidentiality
- To leave when asked and/or when no longer enjoying the volunteering experience

Organisations' responsibilities

- To ensure the volunteering experience is a rewarding one
- To ensure equal access and not to discriminate
- To define clear, meaningful roles for volunteers
- To have policies and procedures for volunteers
- To provide all necessary information to volunteers
- To be available for volunteers
- To provide training where necessary
- To thank and value volunteers
- To provide insurance cover
- To inform volunteers of any legal liabilities
- To supervise and to provide support
- To reimburse out-of-pocket expenses
- To provide a safe working environment

Organisations' rights

- To look for certain qualities and skills in volunteers
- To select only volunteers who are suitable for the work
- To draw up a volunteer agreement or 'contract'
- To ask for tasks to be done in a particular way
- To ask for commitment
- To ask for reliability
- To ask for punctuality
- To deal with disciplinary and grievance matters
- To ask volunteers to leave if their involvement hinders the organisation achieving its goals

'College Volunteering Charter' - Trinity College Dublin (TCD)

There is a long tradition of student and staff volunteering both within the College and beyond in the local, national and international communities. Volunteering not only serves to benefit others, but it also has a positive impact on the individual including their personal and professional development. This document sets out TCD volunteer rights, responsibilities and standards which volunteers are expected to uphold.

Topics involved: Code of conduct

More information:

<http://www.tcd.ie/Sport/assets/pdf/Trinity%20College%20Volunteer%20Charter.pdf>

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