

Nedom Athletic Club

Situated in the middle of Sweden, in the countryside between two country towns, you can find the village of Nedom. With its 600 residents spread out within a 10 km radius, it looks like a typical village in the Northern provinces.

The district has developed in the same direction as most of the Swedish countryside villages. Earlier agriculture and forestry were the dominating occupations, but nowadays most of the residents commute to some of the municipal centres, situated 25-30 kilometres away, for study or work. Still there is a school for the younger children in the village, thanks to the great number of young families who moved in during the 80s and 90s. When the children start the 6th grade (12 years old) they also have to go the municipal centre for their last four years of the compulsory school.

Like other self-respecting villages Nedom has its own athletic club. It was established in 1933 and has been active since then. The activities have changed throughout the years, but football and cross-country skiing have always been on the programme.

Today there is more activity in the club than ever before. The club has around 250 members of all ages. The football division has 8 different teams in different tournaments. The youngest players, from 6 years old up to 9, play in mixed teams, i.e. boys and girls together. There is also a team in the national league system, but of course it plays in a low division. Besides organising regular keeping-fit exercises, the gymnastics division of the club has run a youth recreation centre for the village youth for a few years now. The division for cross-country skiing, that has produced a number of elite skiers, is today fading away. The only activity in this division centres around 10 middle-aged men who participate in the classical cross country ski race "Vasaloppet" every year.

Beside the sport activities the club is also responsible for the sport fields. There is one grass and one gravel football ground, with accompanying buildings. There are also a bathing beach, an ice hockey rink and a ski track. The club gets economic support from the municipality to run these places. The club also takes care of another ski track for which it gets paid by a private recreation centre. There is also a hot-dog stand which is open during football matches.

From the outside everything looks fine, a lot of activities with a lot of participants, but under the surface there are many different kinds of problems. The club committee has now contacted your consultant group in order to solve the economic and organisational problems. They feel that they need help from outside to be able to get a proper hold of the problems to ensure the future of the club.

Kristina, since last year the club's chair, says that the club is a non-profit association. All activities are run by volunteers. *"It is harder and harder to get people to volunteer. There are 8 to 10 of us who spend all our free time on running the club, but I don't think this situation is unique for our club. It is easy to drop off your kids at the football ground or at the youth recreation centre, but to spend some hours to make this possible seems to be very hard. We don't make great demands on the parents; they don't have to give a helping hand all the time, but the more volunteers there are, the fewer hours everyone has to devote to the club. Even we who are most active have families, work and other interests. If we can find the time,*

others should be able to do the same and offer a few hours a month to keep everything going.”

If we look at the organisation, the club has a main board consisting of a chairman, a secretary, a treasurer, one independent representative and one representative from each division, a total of 7 persons. Each of the divisions also has a board with a chairman, a secretary and 3 representatives. The divisions have their own budget for which they are responsible, but all money matters are handled by the club’s treasurer. The club has an employee, paid with subsidy from the employment office. The subsidy has decreased and is now 80 % of the costs. The employee is responsible for the maintenance of the sports fields, but also for the ski tracks and the laundry from the senior football team.

Otto, the treasurer, does the lion's share of the work. Besides keeping the books, with a yearly turnover on about 1 million SEK, there is a lot of paper work that must be done: e.g. keeping the list of members up to date; checking membership fees; collecting data for activity reports (which is the basis for subsidies to activities which are paid by the municipality); processing this data and applying for the subsidies He also handles the administration connected to the employee, i.e. to pay tax, salary etc; and he has control over the divisions to make sure they stay within their budget.

“It has been many late nights in the last few years. Earlier, every division had its own treasurer who reported to the club treasurer, but the system made it impossible to get a continuous follow- up. One of the divisions only kept accounts (processed their receipts) once a year, so if they had spent too much money it was impossible to correct it. Another thing was that for a number of years the senior football team has spent more money than they were allowed to, which meant that money from other divisions had to be used. The division that has been financially hurt most because of this was the division for gymnastics, which is the division which works very hard and successfully to raise money for their activities. The situation is a source of many conflicts in the club. The division of gymnastics plan and conduct activities like lotteries and fairs to be able to offer something extra like a yearly trip to a swimming hall for all kids. However, due to bad financial management of other divisions, they have had to cancel the trip twice. Some payments like tax and general payroll tax cannot be postponed; they have to be paid at a fixed date. One of the problems is that many persons make purchases without a necessary check if there is any money left. A different worry is the payment of the membership fees. It could be paid either via postal giro service directly to the club’s account, or it could be paid in cash to some of the persons who sell membership cards, or in the worst case it will not be paid at all. It is very hard to know who has paid and who has not.”

To handle the list of members, a card index is used. For every member there a card in a box which is handled manually by the treasurer.

Member number: 1

| Surname | First name | Date of birth | Street address | Postcode | Place | Telephone |
|---------|------------|---------------|----------------|----------|-------|------------|
| Nilsson | Olle | 19561114 | Solberg 1002 | 88195 | Nedom | 0612-60205 |

Membership fee paid:

| 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2006 | 2007 |
|------|------|------|------|------|------|------|------|------|------|
| | | | | | | | | | |

When a member pays his or her annual fee, the treasurer first has to check in the card box to control if it is an already established member. If so, he fill in the year for which the fee is meant. If it is a new member he takes a new register card and fills in all data. Once a year, when it is time to apply for subsidies from the municipality, the treasurer has to go through all cards and count how many members the Club has. He must also report how many members there are in the ages 6-12, 13-18, 19-25 and 26+, because the amount of the subsidy depends on these figures.

The club rents 2 rooms a house in the village to use as an office. There are no real office hours, but the board thinks that it is nice to have a place to hold their meetings and to have one place to store all paperwork, mail and other things. The club receives a monthly subsidy from the municipality for the rental cost, but it must be requested every month. The same rules apply to the subsidy for the employee, and also for subsidies for the running of the different sports fields. This is a question of money and because of that everyone think that is the treasurer's responsibility.

Besides the sport activities, the club arranges a number of annual events in order to collect money for the club. It is important that members can be informed on arrangements etc. efficiently. Due to the lack of a working member record system, it is hard to succeed and extensive detective work is often needed.

The football grounds are very well-kept and because of the favourable ground conditions they can be used very early in spring. This fact makes the grounds very popular also for other clubs in the district, whose own grounds cannot be used so early in the season. The football division has a good source of income by renting out the grounds to the other clubs. It should in fact have been an even better source of income if there had been a routine for how to handle the rentals. There are a number of persons who have contact with the other clubs when they rent the grounds, but the reporting to the treasurer doesn't work efficiently. This results in several rentals never being billed. At the football grounds, the football division sells space for advertising signs to different local companies. The companies have to sign a contract for an annual payment for three years, but the club pays the cost for producing the advertising sign. There are no routines for how to report these contracts to the treasurer, which also results in missed income. If a company refuses to pay or goes bankrupt, the club has paid for the sign but gets no income.

The chairman and the treasurer have a vision for the future that could solve some of their problems, and that is that new routines and an efficient information system could solve a lot of the recent problems in the club. They want an accountant system; a system that can handle the member registration; a web site to provide their members and other interested parties with information; a system that can handle invoices and contracts; a system in which the divisions can store reports and get financial reports; a system for scheduling rentals of the football grounds; a system for scheduling activities and voluntary activities.

Nedom Athletic Club

Bohedsvallen
Post box 100
881 95 Nedom
0612-60000

DATE
2007-11-22

INVOICE NUMBER
100

CUSTOMER
Kramfors FC
att: Kurt Svensson
Storgatan 2

PAY TO
BANK GIRO ACCOUNT
5322-8999

872 00 Kramfors
0612-10000

| QUANTITY | DESCRIPTION | PRICE PER UNIT | SUM |
|----------|-----------------------------------------------|----------------|---------|
| 4 hours | Rental cost for football ground April 2, 2007 | 150 SEK | 600 SEK |
| | | Sum | 600 SEK |
| | | VAT RATE | 25,00% |
| | | VAT | 150 SEK |
| | | Summa | 750 SEK |

Nedom 2006 1218

Sponsor Contract

Hereby I accept, on behalf of NEDOM GROCERY COMPANY, to sponsor Nedom Athletic Club with the annual amount of 900 SEK + VAT.

The contract period extend over a period of 3 years, 2007-2009

The service in return from Nedom AC will be:

- to order and pay an advertising sign with the name and logotype of NEDOM GROCERY COMPANY;
- to maintain the advertising sign during the contract period;
- to place the advertising sign at the football ground.

An invoice with the annual amount will be sent in January every year during the contract period with start January 2007.....The payment should come Nedom AC to hand at latest 14 days after the invoice date.


.....
Signature

NEDOM GROCERY COMPANY
.....
Sponsor company


.....
Signature

Nedom Athletic Club

