Sustainable Equitation-Restructuring Measures for Non-Profit Associations

Master Thesis
to confer the academic degree of
Master of Science
in the Master’s Program
General Management
STATUTORY DECLARATION

I hereby declare under oath that the submitted Master's degree thesis has been written solely by me without any third-party assistance, information other than provided sources or aids have not been used and those used have been fully documented. Sources for literal, paraphrased and cited quotes have been accurately credited.

The submitted document here present is identical to the electronically submitted text document.

Vienna, 2019 January 06

[Signature]

Wiebke Daniela Kuss
ACKNOWLEDGEMENTS

I would especially thank Mrs. Assoz-Prof. Dr. Grüb-Martin for her great support while creating this work. She always gave me thought-provoking impulses and helped with all questions and doubts.

In addition to Mrs. Assoz-Prof. Dr. Grüb-Martin I would also like to thank Mr. Univ.-Prof. Dr. Prammer- without the possibility of an inter-institutional cooperation and the interest in the thesis topic, this work would have never been written.

I would like to thank my grandmother - without her passion and love for the horses, the desire to write this thesis would never have happened. In addition, I would like to thank the board of RFV A e.V., that I was allowed to use "our riding club" as the investigated case and the access to important data. Furthermore, I would like to thank all the members and parents who participated in the survey, your opinion is the engine of what we can improve in the future.

The greatest thank you to my family! They have always encouraged and supported me throughout my studies. My friend deserves a special gratitude, he was very patient and obliging while compiling this work.

I would also like to thank a friend for accessing the literature network of the University of Natural Resources and Applied Life Sciences Vienna.

A huge thanks to Mrs. Dr. Riedl for the correction reading of the thesis.
# Table of Contents

1. Introduction ................................................................................................. 7
   1.1. Preliminary Observations ................................................................. 7
1.2. Personal Statement of Research ......................................................... 8
1.3. Importance of the Study ................................................................. 9
2. Research Objective ..................................................................................... 10
   2.1. Case ............................................................................................... 10
   2.2. Research Questions ........................................................................... 12
   2.3. Conceptual Model ............................................................................ 12
3. The Role of Equitation ............................................................................. 14
   3.1. Societal perception ........................................................................... 15
   3.2. Economical perception .................................................................... 16
   3.3. Environmental perception ................................................................ 17
   3.4. The Organization of Equitation Federations .................................. 18
      3.4.1. Head Federations and dependencies in Germany ...................... 18
      3.4.2. Internal Organization of Non-profit Equitation RFV A e.V. ... 21
4. Stakeholder Analysis ............................................................................... 23
   4.1. Internal Stakeholders ....................................................................... 24
      4.1.1. Horses ...................................................................................... 24
      4.1.2. Club members ......................................................................... 25
      4.1.3. Horse owners .......................................................................... 26
      4.1.4. Instructors .............................................................................. 27
      4.1.5. Employees .............................................................................. 28
      4.1.6. Volunteers and Honoraries ...................................................... 28
      4.1.7. Management Board ................................................................. 30
      4.1.8. Parents .................................................................................... 31
   4.2. External Stakeholders ....................................................................... 31
      4.2.1. Local community ...................................................................... 31
      4.2.2. Competitors ........................................................................... 31
      4.2.3. Equitation and Sport Head Federations .................................. 35
      4.2.4. Tournament Organizers ......................................................... 35
      4.2.5. Sponsors .................................................................................. 36
      4.2.6. Service Provider ...................................................................... 36
      4.2.7. Public Authorities ...................................................................... 37
      4.2.8. Insurance Provider .................................................................. 37
5. Research Methodology

5.1. Survey Trend Analysis of internal stakeholders- expectations, needs, willingness to pay

5.1.1. Methods

5.1.2. Data Collection Technique and Sampling

5.1.3. Data Measurement

5.1.4. Research Findings

5.2. Economic Performance Analysis

5.2.1. Accounting, Financing and Planning

5.2.2. Data Collection Technique and Sampling

5.2.3. Revenues and Expenditures

5.2.4. Cost Accounting

5.2.5. Research Findings and suggestions

5.3. Equitation Associations Analysis

5.3.1. SWOT

5.3.2. SWOT Combination Strategies

6. Sustainability Performance in Equitation Associations

6.1. Creating Sustainable Value

6.2. Causality

6.3. Sustainability Balanced Scorecard

6.3.1. Mission- Vision- Strategy

7. Results in Context

8. Limitations

9. A Five-Year Restructuring Measures Framework

10. Conclusion

11. References

11.1. Literature Sources

11.2. Internet References

11.3. Legal References

12. Appendix

12.1. Survey
List of Figures

Figure 1 Overview Grounds and Area RFV A e.V. Source Google Maps own Description.. 12
Figure 2 Conceptual Model Source own Illustration................................................. 14
Figure 3 Head Federations by Level of RFV A e.V. Source own Illustration ............. 21
Figure 4 Responsibilities of RFV A e.V. Management Board Source own Illustration .... 23
Figure 5 Stakeholders RFV A e.V. Source own Illustration...................................... 24
Figure 6 Organizational Structure RFV A e.V. Source own Illustration .................. 30
Figure 8 Competitors Location by 10 km perimeter Source Google Maps own Description 34
Figure 9 Fund Acquisition by Head Federation Source own Illustration.................. 35
Figure 10 Complex of RFV A e.V. Source Google Maps own Description ................ 42
Figure 11 Outdoor Riding Arena and Stable Facility RFV A e.V. Source RFV A e.V. .... 47
Figure 12 Indoor Riding Arena RFV A e.V. Source RFV A e.V. ............................ 48
Figure 13 Causality of Sustainability Performance Drivers Source own Illustration based on Epstein/ Buhovac, 2014, p.168 ......................................................... 88
Figure 14 Mixed Method Approach in Context Source own Illustration................... 98
Figure 15 A Five-Year Restructuring Plan for the RFV A e.V. Source own Illustration...... 105

List of Tables

Table 1 Survey Measurement Source own Illustration ............................................. 45
Table 2 Fixed Costs I – Operation Source own Illustration ....................................... 63
Table 3 Fixed Costs II - Asset Expenses and Investments Source own Calculation ....... 65
Table 4 Sum Fixed Costs Source own Calculation ..................................................... 67
Table 5 Variable Costs Source own Calculation ......................................................... 68
Table 6 Profit Contribution Margin Source own Calculation ....................................... 70
Table 7 Private Horse Accommodation Source own Calculation ............................... 70
Table 8 Price Riding School Source own Calculation ............................................... 70
Table 9 Capacity Source own Calculation ............................................................... 71
Table 10 SWOT Findings Source own Illustration .................................................... 76

List of Abbreviations

DRV or FN – FN Deutsche Reiterliche Vereinigung e.V.
DKThR– Deutsches Kuratorium für Therapeutisches Reiten e.V.
GDR – German Democratic Republic (DDR)
KRB VR – Kreisreiterbund Vorpommern- Rügen e.V.
KSB VR – Kreissportbund Vorpommern- Rügen e.V.
LSB MV – Landessportbund Mecklenburg-Vorpommern e.V.
LVRFV MV – Landesverband für Reiten, Fahren und Voltigieren Mecklenburg-Vorpommern e.V.
PZVB MV – Pferdezuchtverband Mecklenburg-Vorpommern e.V.
RFV A e.V. – Reit – und Fahrverein Altenpleen e.V.
SBSC – Sustainability Balanced Scorecard
1. Introduction

Sustainability issues are increasingly demanded these days and affects all of us. Not just multinational companies have to change, it starts with each and everyone. Equestrian sport is part of the cultural good and even if there is a closeness to nature, daily practices can make a lasting difference. The present work deals with the question of whether and how a riding association can establish sustainable measures in horse management. Based on the three pillars of sustainability, different areas of horse management daily practices will be analyzed. This investigation employs a mixed-method approach in order to receive a comprehensive view of the equestrian associations environment. Firstly, a literature review provides a broader picture of how equestrian sport is perceived in societal, economic and ecological content. A riding association is a complex construct consisting of various stakeholders that differ in interest and involvement. A survey of case associations core stakeholders is conducted while targeting to determine information about the current situation of satisfaction within the association. Secondly, associations are rather dependent on the financial performance in order of purpose achievement. The case association was perceived by instable financial performance in previous years. In different scenarios cost accounting measures for main income sources, private horse accommodation and riding lessons on school horses, was performed for the case association. The aim is to assess the current prices according to economic efficiency. The third sub-study, a SWOT analysis, is executed by evolving opportunities and demising risks and weaknesses to establish long-term economic equilibrium. Auto ethnographic data will be included in order to consider inside knowledge and information. All results of the three sub-studies are integrated by the intension to shed light on key performance indicators of the riding association. These performance key indicators are compared within a causality of sustainability performance model to evaluate long-term influences and success factors. A riding association pursues economic cost-covering according to associations purpose realization by integrating social and environmental input factors. In order to understand the full context of equestrian associations it is important to understand and integrate intervening economic, social and environmental factors by aligning them in associations strategy to enable long-term sustainable benefit. The main objective of this work is to develop a five-year restructuring model for the case association in consideration of all previous investigation results in targeting restructuring measures to successfully succeed in the future market.

1.1. Preliminary Observations

For the last 30 years, equestrian sport has experienced a major transformation. The importance and use of the horse has changed from an agricultural work and carriage horse to a sport and leisure partner. The increasing interest and the time for leisure activities
create an increasing need for recreational activities in the form of riding schools and demand of horse accommodation. This development can be used by riding associations. Equestrian clubs, specifically riding associations with a charitable status usually receive their income from intangible activity, special-purpose operation and economic business operations. Another advantage in comparison to economic business riding organizations are tax-free in income of intangible activities and are tax reduced in income of the special-purpose operation. In addition, associations are enabled to receive donations and funding. Most associations operate on a voluntary executive management board. It can be assumed that volunteers do not always have a professional background of their role. Therefore, it can be assumed that many riding clubs do not take full advantage of all their options and opportunities. The prerequisite for successful horse association is not just a corresponding demand, but also a high expertise in horse management. The board has to have good manners and social skills in dealing with different stakeholders. A riding association operates in a highly dynamic area. Several stakeholders with different needs and expectation challenge the board. In contrast to service businesses, an association is liable by an honorary engagement. A successful association is dependent by the commitment, connections, professional skills and knowledge of the board and other volunteers. Similar to regular business, the organization can only succeed by a strong vision, mission and leadership. Internal and external factors have an influence on operations. Associations are exposed to increasing pressure within its environment - resources of a financial and personal nature are becoming scarcer. Social change, such as the trend towards individualization accompanying lack of volunteers. Due to changes in legal regulations, increases pressure and liabilities arises toward the board (Riedl/ Gründberger, 2004, p.7). Mecklenburg-Vorpommern is a horse county, but it is not centered to hot spots of developments. In recent years the scientific research in the equitation management is developing but is considering separately social, environmental and ecological aspects. Associations or Nonprofit Management is subject to various researches and counselor literature but is scarcely linked to equitation. Nevertheless, a holistic approach in equitation management integrating all pillars of sustainability is still in its infancy.

1.2. Personal Statement of Research

Writing this master's thesis has been a long-awaited wish for over four years. The investigated riding association is the lifework of my grandmother. Riding in all its facets has shaped me from my childhood and made me to what I am. Today, I still benefit from simple lessons learned by partner horse. In addition to the passion for equestrian sports, my interest in alternative riding styles and variations to use the versatility of a horse is growing: Latest developments in leisure and therapeutic riding were very impressing to me during
my time in Austria. My grandmother will give up the chairmanship and leadership in 2019. I am up to this responsibility to succeed her next year, motivated by preserving old traditions and values while pursuing new approaches and methods. This is my opportunity honoring her lifework. It is a great pleasure to write this master thesis. This is my possibility and challenge to review acquired scientifically developed knowledge in order to fulfill a future mission. The major intension of this thesis is to apply determined findings into practice. The developed five-year restructuring plan will be applied and set into practice by April 2019. It is the fundamental plan in a guideline function managing major structural change and new positioning of the association.

1.3. Importance of the Study

“Sustainable development seeks to balance the economic, environmental, and social dimensions of development in a long-term and global perspective. It implies a broad view of human welfare, a long term perspective about the consequences of today’s activities, and the full involvement of civil society to reach viable solutions.” (OECD, 2011, p.3) “It focuses on meeting the needs of the present without compromising the ability of future generations to meet their needs. The concept of sustainability is composed of three pillars: economic, environmental and social - also known as profits, planet and people." (Investopedia, 2018, November 14). It is the first study in equitation that aligns all three sustainability pillars in providing an association a sustainable restructuring plan. The study aims to provides associations and equestrian facilities the opportunity to deepen sustainable practices – in daily operations and primary strategic orientation. The fundamental goal of the effective and efficient use of resources to enable survive in long term must be extended by qualitative factors of sustainability. Long-term success can only be achieved if all three pillars are taken into account. The social aspect is composed of the organizational structure with core interest of “the horse”, as an institution of an intergenerational mediating community. Different facets of interests and needs of stakeholders must be satisfied. Although an association is a nonprofit operation, existing resources have to be used efficiently in order to gain utility maximization. Ecological factors related to land use and management, resource-conserving use of energy and water, as well as manure and waste management require closer consideration. Therefore, a holistic view of the riding association is necessary to investigate by defining and implementing sustainability performance drivers for the development of a lasting five-year restructuring approach.
2. Research Objective

The aim of this investigation is to develop a five-year restructuring measures framework for the RFV A e.V.. The evolved framework will guide as an action plan maintaining various facilities, implementation methods of offerings and will show strategic alignment in future competition in social, economic and ecological aspects. The framework will be systematically executed. Firstly, a literature review determines current developments and opportunities in the riding sector. Secondly, a stakeholder analysis indicates important findings regarding expectations and necessities by conducting an internal questionnaire of case associations current status quo of satisfaction. Results will give evidence of gaps and room for improvement. Additionally, a willingness to pay for quality will be evaluated. The third part focuses on financial performance of status quo and future implications by conducting full cost accounting calculations. Fourth, a SWOT analysis supported by results of the questionnaire and financial calculations is conducted to determine different strategies to align weaknesses and threats. Demographic statistics and local factors will be considered in order to specify strategies and simplify future decision making. All findings will provide sustainable key performance drivers of the example association by determining and highlighting relationships and causality taking all findings into account a five-year restructuring plan will be developed considering first investments and constructive measures to overcome gaps by paving the way for succeeding future operation.

2.1. Case

The RFV A e.V. was founded in 1969 by the chairman K.M. in a village near to the Hanseatic City of Stralsund in north-eastern Germany. The association is located in the heart of the Bodden coast of Mecklenburg-Vorpommern. The core task of the association is the child and youth work on self-bred horses. The club was able to record significant sporting and breeding successes in times of the GDR and in the reunification period. Some members could achieve a cadre vocation by competing regional up to international level in adolescents’ sports. Four core problems inhibit the association in the further development.

1. Vision, mission and strategic alignment

The statute of the RFV A e.V. has made it its mission to promote the health and physical fitness of all persons, especially promoting of the youth by riding, driving and vaulting. It has made the task of training riders, drivers and horses in all equestrian disciplines and popular sports by providing a wide range of offers in various disciplines of equestrian sports. Additionally, helping and supporting horse accommodation as a measure of promoting sport and animal welfare (Satzung §2, RFV A e.V.). These fundamental goals and purposes are mainly unknown to many current members. The club is often equated
with a service company. A clear defined vision and the formulation of mission statement must be brought back into the minds of the core stakeholders. The intention of the future bringing social, economic and ecological goals into line has to be anchored more strongly in the strategic positioning of the association.

2. Leadership
The club has been managed by changing board members for the past 49 years. The first chairman was always kept by the founder K.M. She influenced and enhanced the development of the association for decades. Within the past years there was a lack of qualified junior volunteers. Daily activities received more attention than strategic development and positioning. The RFV A e.V. operated all the time in its purpose, with the increase in horse accommodation expectation and need of stakeholder changed. The incumbent board needs to try to get its purpose back into the minds of people while developing a strategy to connect the needs of each stakeholder. It is the task of the board to introduce a strong and integrative leadership by a future target orientation.

3. Administration
With the increase in demand for children and youth riding lessons and the steady increase in member numbers, administrative grievances have been detrimental. The obsolete manual administration has to be replaced by modern administrative tools. An unstructured financial administration makes it difficult for the club to assess its financial options. Without this important basis, no budgeting and planning for future investments is possible. In addition to several internal organizational problems, the major challenge is the lack of transparency of the financial situation and funding opportunities. Implementing a structured and complete administration platform is one of the current greatest targets.

4. Investments
The buildings and facilities were built in 1992. Over the years, only necessary repair work has been carried out. The buildings and facilities are intact and usable, but no longer representative and need adaptation to the current state of lasting usability. For financial reasons, breeding has been strongly reduced in recent years. The horses from own breeding originally set the basis for the riding school operations. The current average age of club owned horses in use is 22 years. Ideal for the target group 4-10 years old children, but too old to allow young riders the entrance into the tournament sports. For new investments the association has to learn to operate independently from the benevolence of individual members. The extent of economically independency is important. Association does not have strong sponsorship engagements. New opportunities to get funding is inevitable.
The association should pursue a holistic approach. A fundamental reorientation of the association is necessary to integrate different degrees of sustainability within operations. Social needs, economic conditions and ecological necessity must be combined in the overall concept in order to fulfill its purpose on the one hand and to fully exploit the potential of modern measures and technologies on the other hand.

![Figure 1 Overview Grounds and Area RFV A e.V. Source Google Maps own Description](image)

### 2.2. Research Questions

Who are stakeholders of the RFV A e.V. and what needs do they have? What is the status quo of satisfaction?

What are the economical key measures? Is full cost accounting applied? How can it be improved?

What are the strengths, weaknesses, opportunities and threats of the non-profit equitation association? How can weaknesses and threats be measured? How to take an advantage over competing equitation associations?

What is the causality of sustainability performance drivers? How do they influence the riding club and do relations exist? What are the key indicators to succeed? What sustainable measures and technology can be implemented to support the riding association?

### 2.3. Conceptual Model

This concept will show the connection of investigated sub-studies. While a holistic view is pursued all findings of the sub-studies build the foundation for a logical progressed five-year restructuring model.
Aims of the association:

Holistic view:
Bring economical, societal and ecological aspects into one strategic line.
Strengthen the mission and vision within the association to create an environment that states for community development and growth.

Economic:
Stabilization and improvement of the financial situation by optimization of the intangible activity, special-purpose operation, asset management and economic business operations.
Establishment of a long-term concept for sponsors and promotion acquisition and care.

Social:
Offer design and expansion according to target groups with a significant increase in quality.
Reaching 100 club members.

Ecological:
Maintenance, expansion and improvement of plants according to sustainable concepts.
Identifying unused capacity to decrease energy and water use.
The Role of Equitation

In this section, the equestrian industry is examined in more detail on the basis of the three pillars of sustainability - social, economic and ecological. The social attitude towards partner horse has changed dramatically in past 20 years. New usability possibilities for the horse haven been developed and increased the value of the animal as a whole. The social view is no longer limited to the work animal and has changed to an all-round leisure and sport partner and is recognized as a therapist. Additionally, the reputation of the sport and latest developments therein will be discussed. The economic part considers the common economic factor horse. The horse industry is broad and complex while mainly operating at economic of scale. Significant aspects and regular practices can harm the environment. It is the responsibility of each individual or association being aware of environmental impacts within its operations. So far specifically in equitation environmental impacts largely remain consciously unconsidered.
3.1. Societal perception

The role of the horse in modern society has changed over past hundred years. The horses were used as a workhorse in agriculture as a means of transport and locomotion or in the military for the last thousand years. In the early 21st century, a horse is first and foremost a meat supplier and a popular sports and leisure partner. The weighting of the different types of use varies worldwide. Many people are emotionally attracted to horses. The individual fields of application are above all sport, leisure time and driving horse, far less well-known are the application possibilities in therapy, personality development and management training. Overall, equitation is recognized as a health sport by the society. Especially equitation clubs play a major role to interested persons to provide entry into this sport. Sport clubs or associations are often platforms in which beginners can try out and experience the hobby of riding.

Various studies by the German Equestrian Federation prove that riding strengthens character and social competence (DRV, FN aktuell February 2013, p. 1). Riding children benefit greatly from their hobby. With the love to the horse they develop responsibility, reliability and discipline. The four-legged friend also teaches empathy. Riding gets children moving and promotes balance and fine motor skills. The equestrian sport associations endeavor to further expand and support the offer in the popular sport. Various concepts have been developed for school and kindergarten sports. Cooperation between different institutions should provide a variety of educational offerings. Main goals are besides the ability to relate and the appropriate treatment of other living beings. In addition, it should be shown a further possibility of movement. More emphasis is placed on including the students in the whole process, such as providing the animals with food and water, pasture care, cleaning the stables and riding equipment. A holistic approach is pursued to strengthen the bond between animal and human. Hippolini is another form of educational riding. This is a group concept for 6-8 students mainly for below 6-year-old children. It is a consecutive concept for creative teaching. In Hippolini courses, a large number of learning approaches are integrated to protect animals through a varied load or activate their enthusiasm for work and enable a satisfactory pricing - for the teachers and the students (Hippolini Institute).

Therapeutic equitation work is divided in Hippo therapy, Integrated Riding, therapeutic riding and vaulting. Central therapeutic approach is targeted by socio-integrative, rehabilitative and educational-therapeutic interventions. Behavioral problems or behavioral disorders, mental and psychological impairments can be addressed in this setting involving the horse Deutsches Kuratorium für Therapeutisches Reiten e.V. (DKThR). The national
and international Para-Equestrian is linked to the DKThR. Riding sport can also be performed by physically disabled persons. In this area, it is more about balancing physical deficits with remedies by pursuing physiotherapeutic and rehabilitation approaches. The unified goal is to help people with mental and multiple disabilities to gain more recognition, self-confidence and, ultimately, more participation in society (DKThR).

The variety of applications is large and dynamically changing. The targeted public relations work of the various associations increasingly addresses interested parties. The different catchment areas give trainers a variety of methods and possibilities to make occupations colorful. The attitude of society is changing and the potential for horse deployment is far from being exhausted. Creativity drives instructors to recognize needs and to provide corresponding offers.

3.2. Economical perception

According to the IPSOS study 2016, approximately 1.3 million horses live in Germany. 14 million respondents said they had an interest in equestrian sports. 3.89 million people are all riders of which 1.25 million run this sport intensively. In addition, there are 900,000 horse owners in Germany (DRV, FN Jahresbericht 2017, p.42). Horse riding is considered a costly sport, but many people are willing to pay for service, accommodation and training.

In Germany more than 10,000 companies, craft enterprises and service companies directly or indirectly use the horse as the main business object. The turnover of the German horse industry is estimated at 6.7 billion euros. This includes 39 percent (2.6 billion euros) of expenditure in the area horse keeping and 61 percent (4.1 billion euros) in the retail and services. On riding horse auctions of the German Breed Federations in the year 2017 were 921 riding horses auctioned at an average price of € 24,240. The total sales of this auctions totaled € 22.3 million (DRV, FN aktuell, Zahlen, Daten, Fakten April 2018, p.3)

In 2017, 3,619 German tournament events (previous year: 3,539) with 69,481 examinations (previous year: 68,726) and 1,43 million take-offs took place. The cash prizes reached an amount of € 32,4 million in 2017 (previous year: € 31,9 million). The German FN issued 82,983 annual tournament licenses entitled to participate in tournament events (previous year: 82,877); including 1,543 passes for foreign riders (previous year: 1,542) participating in German tournaments. About 9,291 adolescents and adults were found on so-called Tester licenses the way into tournament sports (previous year: 8,577) (DRV, FN aktuell, Zahlen, Daten, Fakten April 2018, p.2).
3.3. Environmental perception

The horse is a creature of nature. Nowadays, the environment itself is in danger, so conservation and landscape management are becoming increasingly important. This results in a joint responsibility for the preservation of our livelihood and for the protection of nature with its variety of animals and plants (DRV, FN Pferd und Umwelt, 2017, p.2). Therefore, equestrian sport federations and associations have set themselves the task to stand up for the preservation of the horse keeping and the environmental protection in the common interest by statute.

Horse keeping creates an ecological footprint, which also influences climate change. According to Annaheim et al, 2018 horses have the largest life cycle assessment of pets in feed requirement and environmental impacts. Central impacts next to feed supply are soil management, ammonia and nitrate emissions, dust formation, material use, garbage and manure disposal as well as energy and water use.

According to Dr. Felix Prinz zu Löwenstein (Bongarzt, 2017, p.238 f.) first measures to reduce the ecological footprint would be the use are stabling and species-appropriate housing husbandry and breeding methods, intensifying research and development for improvement and stabilization of animal husbandry systems. In the vicinity of livestock farms, ammonia emissions can be particularly high and cause direct damage to the vegetation. Ammonia, ammonium and nitrate are also essential precursors for the formation of harmful particulate matter. According to Kusch (2014, p.48) a horse produces 17 kg faeces and 9 liters’ urine per day. Therefore, responsible management of manure should be given great importance. It is not only the care of the paddocks and pastures, the manure storage and disposal must be guaranteed. Often surrounding farmers use the accumulated manure as natural fertilizer. Newer practices can be used in the manure degradation by bioenergy recovery.

With the preservation of grassland, which is necessary for the species-appropriate breeding and keeping of horses, the soil structure can be spared by reduced fertilization and tillage. Microorganisms sustain their habitat, and a good quality of ground and surface water is maintained (DRV, FN Pferd und Umwelt, 2017, p.3). In many horse farms, a system for pasture and paddock care is already integrated. On the one hand the personal interest is to keep their green areas still usable, on the other hand not to exceed the pollution limits. Negative decisions can be very costly and can lead to loss of green land.

Many equestrian facilities are located outside of dense settlement areas. A variety of small animals often live in and around the plant. It can be spoken of a species community or as accompanying species of horses. Endangered species such as bats, barn owls, barn swallows or grasshoppers can also be found frequently (DRV, FN Pferd und Umwelt, 2017,
Preserving and promoting biodiversity is very important. Horse riding facilities have structural wealth, cracks and crevices that can provide nesting and food for these animals. Even the smallest measures in the environment are extremely useful. With the design of the outdoor facilities, the variety of vegetation can be driven and beautifies the visual image (DRV, FN Pferde fördern Vielfalt, 2018, p3 ff). Especially in the cold season, riding facilities rely on an increased use of energy for the lighting of the indoor and outdoor riding arena, the stables and the footpaths. New technologies can be used to reduce energy consumption. The water consumption per se reduces in winter and increases in the summer. The drinking water supply for the horse cannot be saved, but it can be optimized by self-drinking applications. However, alternatives can be found for the irrigation of places and facilities. Another immense problem is the dust development on equestrian facilities. The riding areas and paddocks are often made of sand or loamy soil. In case of severe drought, it is very uncomfortable for horse and rider, if no watering facilities are available. In densely populated areas, it can also have an impact on surrounding neighbors. Riding facilities are responsible for finding a compromise between these different environmental impacts.

3.4. The Organization of Equitation Federations

As the organization and dependency of the official federations are very complex and cross-sport presents the following section the structure of the formal organization in equitation sport as well as organizational structures of regular charitable equitation associations in Germany.

3.4.1. Head Federations and dependencies in Germany

This paragraph is intended to give an overview on all equestrian sport relevant institutions that are affiliated to the RFV A e.V. It does not address the organizational structure of the individual associations and federations itself. In particular, the average dependency and usefulness for the RFV A e.V. to the individual associations should be determined. The membership of the head associations is required to be recognized as an official riding association in Germany. Equestrian sport in Germany is organized at the regional, state and federal republic level.

At the regional level, there is one equestrian sports association the Kreisreiterbund Vorpommern-Rügen e.V. (KRB V-R) and one cross-sport association Kreissportbund Vorpommern-Rügen e.V. (KSB V-R). Both associations are closely linked to each other. The KSB V-R serves the promotion and maintenance of sport. The KSB V-R is committed to upholding the sporting ideals and the equal development of all sports. Main focus is the promotion of the width, health, rehabilitation and disabled sports, the promotion of physical activity for health and good health behavior, the promotion of children's and youth sports,
the admission for an environmentally friendly sport, the representation of sport in public, especially overarching interests and representation of interests in state and local institutions, to enhance, maintain and expand the physical, financial and human resources for the sporting activities of its members, the coordination of cooperation between clubs by promoting the expansion and rebuilding of clubs and sports communities and the utilization of media rights from own events (Satzung § 2, KSB V-R, 2015)

The equitation KRB V-R has basically the same purpose but specialized in its discipline riding, driving and vaulting. In order to achieve a membership at Landesverband für Reiten, Fahren und Voltigieren Mecklenburg-Vorpommern (LVRFV MV) RFV A e.V. membership in KRB V-R, LSB MV and KSB V-R is required, and the charity status must be confirmed by the tax office (Satzung §5, LVRFV, MV 2016). LVRFV MV primary purpose is the promotion of cross-sector equestrian sport; the promotion of animal welfare; the promotion of nature conservation and landscape conservation as well as environmental protection. Special purpose is the organization and controlling of riding and regular sport events, providing and administering equestrian specific education, training and qualification courses. (Satzung §3, LVRFV MV, 2016) It is responsible for the representation of interests of the National Association in the context of its charitable activity towards the authorities and organizations at state level.

The Landessportbund Mecklenburg- Vorpommern e.V. (LSB MV) is cross linked to the LVRFV MV. The purpose of the LSB MV is the overall promotion of sport in Mecklenburg-Vorpommern and the representing the interests of its members. The purpose of the statutes is realized in particular by the following tasks: Develop and promote sport, Youth work of its members in the sense of the German sport youth in the German Olympic Sports Confederation, promote education and training and the sustainable performance of sport. Additionally, to ensure adequate insurance coverage, establish and maintain international sports contacts, to raise funds for non-profit member clubs. (Satzung LSB M-V, 2017, §2, §5).

The Horse Breeding Association Mecklenburg-Vorpommern e.V. (PZVB MV) is another head federation affiliated to the RFV A e.V. Over the past 50 years, more than 100 horses for breeding, leisure and sport have emerged from the club. The purpose of the breeding association M-V is the universal promotion of horse breeding and the examination of offspring; the promotion of horse husbandry; in the promotion of animal welfare; in the promotion of nature and environmental protection and landscape care, as well as in the promotion of the responsible handling with the horse and the ideal care of the cultural good "horse" (Satzung PZVB MV, 2014, §2). In order to officially register the offspring and to receive all relevant documents, a membership for reputable breeders is unrelenting.
The German Equestrian Federation (Deutsche Reiterliche Vereinigung - FN) is the head federation of all breeders, riders, drivers and vaulters in Germany. The FN takes care of the tournament sport with the disciplines dressage, jumping, eventing, driving, endurance and vaulting. Rather, the association simply promotes the health and zest for life of all persons, especially the youth, by practicing riding, driving and vaulting. The FN is responsible in cooperation with the national associations for the training and care of riders, drivers, vaulters and horses. Latest development of promotion is the popular sport. The federation further promotes the areas of horse breeding, horse husbandry, animal welfare, nature conservation and landscape management as well as the ideal care and preservation of the cultural property "horse" in the consciousness of the people. The German Equestrian Federation is responsible for all questions that are directly or indirectly related to the horse, its breeding, attitude and equipment, its training and use by humans. It develops and coordinates the activities of riders, drivers and breeders, horse owners and organizers, clubs and associations that deal with these issues. In this context, the FN developed uniform guidelines, rules and regulations, such as a Training and Examination Regulations (APO), Performance Test Regulations (LPO) or a Breed Association Regulations (ZVO) corresponding to the zoo technical regulations. It represents the interests of riding, driving and vaulting as well as horse breeding in relation to national and international authorities and organizations in international tournament sports as well as at the Olympic Games and the public. An additional part of its statutory duties, the association represents and advises its members. (FN Satzung, 2017, §3, §4)

The FEI is the International Federation of Equestrian Sports were all countries and athletes of international sports are organized. The German Olympic Committee for Riding (DOKR) e.V. is the interface between nationwide and international sport. Recently, further qualitative measures have been implemented in international equestrian sport. The FEI Code of Conduct for the Horses (FEI, n.d.) and the Code of Conduct towards the environment & sustainable development (FEI, 2006) and Codes of Fair Play (FEI, 1999) are the first steps to keeping equitation sustainable attractive.
3.4.2. Internal Organization of Non-profit Equitation RFV A e.V.

Associations are voluntary permanent associations of natural or legal persons who have a stated purpose. Clubs remain independent of the change of personnel of the club members. (Schwarz, 2005, p.67) The association pursues exclusively and directly charitable purposes in the sense of the section “Tax Beneficial Purposes” of the tax decree. The association is selflessly active; does not pursue primarily self-economic purposes. The corresponding legal definition of the term "charitable status" can be found in Germany in § 52 AO (gemeinnützige Zwecke). The purpose of the RFV A e.V. is to promote and care for equestrian sports. The constitution purpose is realized in particular by:

- Health promotion and physical training of all people, especially youth in the context of youth care by riding, driving and vaulting;
- The training of riders, drivers, vaulters and horses in all disciplines;
- A wide range in different disciplines of equestrian sports;
- Help and support in sports related horse keeping as a measure promoting sport and animal welfare;
- The promotion of riding in the open countryside for recreation in the context of popular sports and the support efforts to care for the landscape and the prevention of damage;
- The promotion of therapeutic riding
- Participation in the coordination of all measures to improve the infrastructure for equestrian sport and horse keeping. (Satzung RFV A e.V., 2009, §2)

The tasks of the board include in particular the preparation and convening of the general meeting as well as the drawing up of the agenda; the execution of resolutions of the general meeting; preparation of a possible budget, accounting, preparation of the annual report, submission of the annual plan; resolution on membership applications, exclusions of members. (Satzung RFVA e.V., 2009, §8). The Management Board is the management of
the association. The board of the RFV A e.V. consists of the executive board (1st-3rd chairmanship) and the extended board (treasurer, youth officer, protocol leader, material attendant, assessor and Children and Youth guard). Members of the board hold an honorary. Legal representation and operational authority are exercised exclusively by the executive board (1st till 3rd chairmen). The first chairman has a veto vote, which can be used in case of a tie of votes. The board is elected by the members in the general meeting. The office will be awarded for a period of four years. It has the responsibility for the internal organization and processes, protocoling of meeting, staffing, research, application and proof of use for funding. The organization and administration of the members and horse accommodation. Is also responsible for the strategic direction and implementation of the association goals based on the general meeting (Schwarz, 2005, p.200). In the implementation measures themselves, members can volunteer on a project basis. Basically, it is thought that the board has a directive and supervisory function in the development of the association in the interests of the members directs. It is the internal and external communication source. The board, in particular the first chair, is the public representative of the association. Another important aspect is liability. Basically, liable for debt is the association. Individual members are liable only if a member has entered into an obligation within the association. The Management Board and the Treasure are liable to the association for any damage incurred, but only if the institution is at fault. A loss is to be assumed if a law, the statutes or a decision has been placed in disregard of the diligence of a proper and conscientious organ. Assuming such an infringement, the organ is liable to the association for the damage suffered. A liability for damages exists if the assets of the association are used inappropriately, investments are made without adequate financial security or if accounting regulations are disregarded. (Riedl/ Grünberger, 2004, p.34 ff)

The Cash Treasurer Audit is appointed by the General Meeting. Its task is the audit of the regularity of accounting and the statutory use of funds and indicates defects (Riedl/ Grünberger, 2004, p.22). Cash Treasurers Audit submit the application for discharge of the board and guarantee to the members that the bank and cash transactions have checked to the best of knowledge and belief and have found no deficits. It is the supreme controlling body of the members. On request Cash Treasurer Audit can control during the year.

The General Meeting has in particular the following tasks: the acceptance of the annual report and the discharge of the Board, the election of the Board and the Extended Board, decisions on statutes of association and dissolution of the association, determination of the membership fee, the admission fee and the apportionment, the approval of the budget for the coming financial year and the appointment of particularly meritorious ones’ members to honorary members. (Riedl/ Grünberger, 2004, p.29)
4. Stakeholder Analysis

According to Epstein/ Buhovac (2014, p.2) it has been understood that stakeholders’ input and engagement have a potential impact on operations long-term profitability. Ineffective stakeholder management can have substantial consequences by not effectively consider impacts of activities. Stakeholders are in the surrounding environment or within an organization. All individuals shaped by associations activities become stakeholders counted in groups whose support for the long-term survival of an organization is of central importance (Theuvsen, 2001, p.2).

This paragraph will give an insight into the various interests, power, motivations and needs of the main actors in a riding association. An organization’s task environment includes several groups – stakeholders - with interest and in the activities of the association (Hunger/ Wheelen, 2014, p.39) Stakeholders can be organizations, individuals or groups that are involved to a different extent in the activities of the association. Internal stakeholders have a direct connection with the association and a degree of power to directly affect associations activities (Hunger/ Wheelen, 2014, p.39). Secondary stakeholders or external
stakeholders have only an indirect stake of the association but are affected by associations operations (Hunger/ Wheelen, 2014, p.39). In associations, especially the primary stakeholders can have a great influence. Sustainable stakeholder management is based on the principle of integration and involving relevant stakeholder groups (Theuvsen et al., 2017, p.62). This analysis will provide some initial insights.

![Stakeholders RFV A e.V.](own Illustration)

### Figure 5 Stakeholders RFV A e.V. Source own Illustration

#### 4.1. Internal Stakeholders

##### 4.1.1. Horses

The central fulcrum of riding clubs are the horses as teachers, leisure or sports partners. The animal is the heart and the basis of the associations existence and therefore, their needs and interests are placed first. Horses are very frugal creatures. According to Farm Animal Welfare Council (FAWC, 1979) horses have five fundamental needs. Firstly, freedom from hunger and thirst. It has to be ensured by ready access to fresh water and a diet to maintain full health and vigor. Secondly, freedom from discomfort by providing an appropriate environment including shelter and a comfortable resting area. Thirdly, freedom from pain, injury or disease. This can be achieved by prevention or rapid diagnosis and corresponding treatment. Fourthly, freedom to express normal behavior by providing sufficient space, proper facilities and company of the animal's own kind. Fifthly, freedom from fear and distress by ensuring conditions and treatment which avoid mental suffering. In a riding school the four-legged training partner requires performance and age-appropriate deployment planning, matching saddle and bridle, own cleaning supplies and blankets material. In addition to the daily care, horses need regular health appointments with the veterinarian and the blacksmith, as well as, if necessary, therapeutic treatment in order to be able to provide a healthy service for many years (§2 Deutsches Tierschutzgesetz). Animal husbandry requirements result from horse natural needs.
Horses are herd animals and require social interactions to conspecifics. In addition, horses are designed from time immemorial to eat several times of the day small portions. This has effects to special requirements of the feeding interval to meet the natural feeding behavior. In order to reduce jealousy about food, adequate feeding places have to be established. Like humans, horses respond to light, which is essential for the seasonal cycle of change of coat or intentional gestation. In addition to the supply of natural light, air is another quality factor. Especially in the barn itself, the air humidity and air circulation should not exceed 60% -80% by an ideal temperature of 5 grads Celsius. With higher air humidity, the horse's ability to maintain its body temperature is limited (Ministerium für Umwelt, Landwirtschaft, Ernährung, Weinbau und Forsten Rheinland Pfalz, 3013, p.20). Another quality factor is suitable land as retreats or sleeping places. These must give the horse safety and enough space to lie down. Since the horse cannot vocally express themselves to humans, it the responsibility of the management board and all engaging individuals to ensure horses welfare.

The RFV A e.V. owns 10 horses. Further 18-25 privately owned horses are accommodated by the riding association. Each of them has its own 3,5m x 3,5m or larger box and daily paddock time in groups for at least 8 hours. The stallion has visual contact with other horses, body contact with boxing neighbor and his own full-time paddock. From April to November, all horses go in groups half-day on pasture. Concentrated fodder is portioned in the morning and evening. Extra feeding is offered to horses which participate at tournaments or have special needs up to five times a day and elderly horses are additionally provided with hay cops. Roughage is served in the pits in the morning and evening and all horses receive minerals. On the paddocks are hay and straw rails for free disposal. Most paddocks are equipped with self-watering; otherwise large basins are available. The luxury problem of overfeeding the horses by well-meaning owners is monitored by our feeding master.

4.1.2. Club members

The riding club offers a relatively inexpensive entry into equestrian sport for the whole family and thus acts across generations. Due to its charitable status, the club offers many discounts and grants that benefit the members. Knowledge is imparted in the riding club. Through seminars, training courses and commitment in the honorary information and skills are exchanged and obtained. When problems with the partner horse occur, there are always experts with equine mind directly on the spot. The riding club conveys values, as all is about communication with and between people and animals which interpersonally promote soft skills. These values can
be applied to other areas of life. Furthermore, riding clubs are formed by the club life by each individual. Whether in honorary work or not, through the association's work personal development is fostered. The association offers the opportunity to apply and prove its own knowledge and skills and to try out different roles. All club members share the sense of community and identification with the club society (DRV, FN 1 Vorreiter Deutschland, 2010 October 21, p.1 f.). Only with membership within a riding club the participation in tournament sport is possible and the association supports and enables the tournament participation of its members. This gives the active equestrian experience in exam situations and strengthens self-confidence. The equestrian sport in the club promotes motivation for the performance of the individual and in the group (DRV, FN 1 Vorreiter Deutschland, 2010 October 21, p.1 f).

The RVF A e.V. has 79 active club members. 8 members thereof accommodate their horses externally and only use the indoor and outdoor arena. The first chair and founder K.M. is an honorary member. Only one member is a promoting member. RFV A e.V. offers riding lessons up to 40 children and adolescents aged up to 18 years from once to several times a week. The remaining members are private horse owners or fellow riders. There is one annual general meeting of the members called in by the board. Two work assignments per year have to be completed by each member. Members aged 14 and older commit to a stable-service every twice every 6-8 weeks of approximately 2.5 hours. Basically, there is a high level of commitment at various annual internal events from members. The highlight of the year is always the public “The Day of the Horse” in autumn.

4.1.3. Horse owners

Riding clubs often provide horse accommodation. This is subject to the economic need of operation of an association. Not every horse owner has own facilities, therefore a caring place is required, by benefiting from various services to payable conditions. Horses need a whole day's preparation that working horse owners cannot meet. According to (IPSOS, 2001, p.67) in Eastern Germany 56% of horses are accommodated in association horse facilities. As equitation has expanded especially to the inexperienced population group, it requires a professionalization of the caregivers and instructors of horses and riders. Influencing factors such as "care and advice", "appearance and "quality of operation" and "pasture management" are crucial factors of satisfaction in choosing a horse facility (Gille/ Spiller 2009, p.59). Horse owners appreciate reliability above everything else. Recent developments from science and practice, as well as legal requirements in the horse keeping are particularly popular among horse owners. According to given circumstances, the challenge for horse farms is to adapt traditional horse husbandry to future-oriented
quality criteria in order to remain competitive. (Gugganig et al, 5. Österreichische Fachtagung, 2016, p.21).

The RFV A e.V. accommodates 15-25 private horses. Each horse has its own box, has its own paddock and pasture herd. Each horse receives an individual 2-times-a-day feeding by the feed responsible. Roughage and water are available all day on the runs. Each owner is provided with a locker for the storage of riding equipment. Private hires are allowed to use the entire facility and riding area. Drug delivery takes place as required by the feed master, furthermore, changing blankets or fly nets is an included seasonal service. Manure service is included from Monday to Friday, self-service in the weekend and on public holidays. This service can be additionally booked by monetary compensation.

4.1.4. Instructors

Qualified riding instruction requires a number of prerequisites and is also significantly dependent on the personality of instructors. In addition to personal passion and qualifications in teaching, own experience is required. The instructors need suitable horse equipment, further facilities such as outdoor and indoor riding arenas, as well as other material such as obstacle bars or cavaletti. Furthermore, coaches have the desire to regularly participating in prescribed further education and strive for exchange with other trainers (DRV, FNverlag, 2010, 1. Ausgabe, p.49) and they are interested in the flow of information from the board.

Instructors want to share their knowledge with the students by regularity to anticipate encouraged progress. Especially with young students it is often very difficult to establish a strong feedback culture between instructor and students.

In the most riding associations, the hourly organization and equine occupation is subject to the responsible instructor. Depending on the financial situation of the association, a small compensation will be paid in the form of training fees or other benefits. Naturally, all instructors want recognition and appreciation for their work in the association.

The RFV A e.V. has four instructors. Two of them doing the major part in child and youth lessons on six days per week for two hours a day. Both receive a regular compensation of €200 per month. The other two instructors are temporary appointed and do not receive a compensation. Basically, it is aspired to increase the frequency of external instructors for weekend courses.
4.1.5. Employees

Staff in an association is a crucial economic and organizational resource for the functioning of a riding company. Personnel costs can be incurred by full-time employees, part-time and voluntary employees. These include salaries, wages, fees, allowances, benefits and all social security contributions DRV, (FN Verlag, 2011, 1. Ausgabe, p.91 f.). Especially in associations, the personnel structure is a perennial problem. As volunteer members and paid employees meet, informal structures can emerge, which can also lead to unwanted roles of individual members (Riedl/ Grünberger 2004, p.325). In the horse industry, employees identify themselves particularly by referring to the horse. Often one person has several roles within the association, which is usually due to personal attachment. In the employment relationship itself employees need job security, recognition and appreciation, mutual trust in the work, as well as a meaningful occupation with personal development opportunities. In a club, the chances via promotion are rather limited, but there are possibilities of expansion in responsibility. Another important aspect is the performance-based payment and observance of holiday periods.

The RFV A e.V. has one part-time (30 h per week) force and one low-income job force. Employees are present during the week. At the weekends there is self-service for mucking. Two club members doing the service in a six-week cycle in the morning and in the evening. The supervision lies by chairman K.M. who also actively participates in the daily work processes. Main tasks in the morning is mucking and sprinkling of the boxes, bring horses to the paddocks and pastures, as well as the roughage distribution in the stable and on the drain fields. In addition, paddocks and pastures must be checked for their conditions, as well as checking water on the spills and self-watering functioning. With a three-person team the main work is done in about 3.5 hours per day. Paddock care is done by horse owners.

At the weekends club members clean the paddocks of association owned horses.

4.1.6. Volunteers and Honorarys

Voluntary engagement is crucial for associations to fulfill their function (Freeman, 2001, p.140). Voluntary work is done during time usage for own request and is performed without monetary compensation (Freeman, 2001, p.140) (Frohn, 2002, p.2).

According to Frohn (2002, p.3-4) motives for volunteering engagement can be divided by selfless or selfish motives, where the benefit or well-being of others is the central aspect of social responsibility. It is assumed that there is no pure volunteering altruism. Association work can be illustrated by Abraham Maslow's need pyramid. Members with a particular commitment are driven by social needs (3rd level), recognition and appreciation (4th level) and self-fulfillment (5th level). The main motives for voluntary commitment are "fun" or "helping and conscientiousness". In addition, the "creative will and self-reference" as well
as the "self-realization" motives. People are motivated to actively coordinate their environment, to do something that gives them meaning and joy. Nevertheless, strong tendencies can be seen that charitable engagement occurs only over certain periods, projects or concerns. Basically, it can be assumed that members of the board have the strongest motivation and commitment to the association (Frohn, 2002, p.8) (ASVÖ, n.d., p.1-2).

In addition to the meaningfulness, it is particularly important as a board not to define the HOW but only delegating the WHERE. According to ASVÖ, (n.d., p.1 ff, Lebenszyklus) the life cycle of volunteering can be divided by four categories: Interest, Entrance, Development and Exit. Within stage “Interest” needs like information and transparency has to be fulfilled, while guidance and support are crucial in the “entrance” stage. In the “Development” stage motivation and adaptation have a central aspect. The “Exit” stage is rather important, because this decides if the volunteering work is temporarily interrupted or finished. Recognition and appreciation give satisfaction to volunteers (ASVÖ, n.d., p.1 ff, Lebenszyklus). “Treat people as if they were what they ought to be, and you help them to become what they are capable of being.” (Johann von Goethe).

The German association structure is changing; an increasing number of associations is linked to a decreasing number of members (Stiftung für Zukunftsfragen Forschung aktuell, 2014, p.1). The largest decrease in membership is found in the middle age segment. Furthermore, East Germany is confronted with high numbers emigration rates. Next to demographic factors, time is deemed highly valuable and important to achieve a satisfying work-life balance (Stiftung für Zukunftsfragen Forschung aktuell, 2014, p.1). An association should be a place in which everyone feels comfortable, with you can identify and thrill yourself (Büro für Zukunftsfragen Amt der Vorarlberger Landesregierung, n.d., p.49). In order to inspire volunteers in the long term, policies and decisions should be communicated openly. Volunteers should be differentiated according to types and only be entrusted with tasks that are meaningful and feasible for them. The entire work environment should be friendly and comfortable. A portal for constant learning and development reinforces the effect of the experience. In any case, the work of volunteers within the social construct must be appreciated and valued (Fader, 2010 p.275).

In the RFV A e.V., the board works non-profit. In different event or construction projects other members can be inspired for charitable purposes. Some parents are involved in projects or at annually work assignments. Basically, the main work distributed on a few shoulders. As interest and willingness to volunteer is available, these resources must be appropriately utilized in the future.
4.1.7. Management Board

The Management Board has the duty of using available resources as effectively and economically as possible in order to comply the objectives of the association. In order of securing long-term existence a targeted use of capital is necessary (Riedl/ Grünberger 2004, p.7). The Management Board of an associations has to shift its view. The mission is the central aspect of existence. But in order to strengthen the internal powers, it has to focus on people and providing them an opportunity in sharing their talents and treasure for the common good riding association (Fader, 2010 p.259). Paragraph 3.4.2. explained in detail the duties, interests and internal organization of RFV A e.V. Currently, the RFV A e.V. board consists of two executive and five extended board members. The first chairmanship is held by the founder K.M. The expanded board consists of one treasurer, two youth officers, one protocol leader and one assessor. The ongoing term of office is until April 2019. The treasurer and the protocol lead are used provisionally. In addition, two cash treasurers are confirmed as control function. All board members work voluntarily. In recent years, the honorary post on the board could only be filled by willing members. No qualitative criteria were required by board election selection. The operational and administrational work of the board itself is mainly carried out by two persons. Decision making is done by all. Even if decision making dynamics and board agreement improved recently- the skill and knowledge development within the Board of Management needs improvement with regard to the distribution of responsibilities and accountability.

Figure 6 Organizational Structure RFV A e.V. Source own Illustration
4.1.8. Parents
The parents of riding students represent a large group of internal stakeholders. The main interest for parents is the meaningful leisure and sport activity for their children. In the foreground stands the fun and the relation to the animal as well as the nature. Equitation is an outdoor sport. Therefore, riding is particularly attractive. An FN study (DRV, FN aktuell, 2013, p.1) confirms that riding promotes humans character and social development. Riders have higher levels of determination, enthusiasm, structure and mental balance compared to non-riders. In the end parents are paying the riding lessons for their children. Therefore, payment willingness and potential engagement potentials have to be deliberated.

4.2. External Stakeholders
The external stakeholder analysis determines mutual interest of the external stakeholder by the RFV A e.V. Dependencies, rivalries and correlation will be highlighted. External stakeholders are groups, individuals or organizations outside of the organization, that have a specific interest of the existence of the organization or a utilization purpose of the association.

4.2.1. Local community
Within a local community sports clubs are an integral part of the public perception. It means an additional offer of leisure activities which makes the place to live within a local community more attractive. To a lesser extent, the municipal office also participates in grants for the association. Often, clubs are encouraged to participate in village festivals to increase public presence. As soon as a club exists for several years or even decades, a kind of pride and identification with the club happens within the local population. The RFV A e.V. is the tenant of the sports complex for another 51 years. Another aspect is the dependency on municipality office in terms of building permits or modification measures of buildings and facilities as well as weed removal and forestry involve co-responsibilities.

4.2.2. Competitors
In the rural area, the competition is rather broad. There is no direct rivalry, on the contrary, a friendly relationship was maintained to surrounding riding clubs. As there is a shortage of trainers, courses offered by other clubs are welcomed. Especially in qualified children and youth lessons with club character only few offers exist. In Mecklenburg-Vorpommern there are 257 riding clubs. 20 have cooperation’s with kindergartens and schools. 5 clubs offer riding as a health sport. Only 1 club offers riding as a rehabilitation sport. 3 clubs specialized in prevention sport. In Mecklenburg-Vorpommern, 39 riding clubs offer riding lessons for
children below the age of 6 years. The RFV A e.V. is the only provider in its catchment area. Most popular are riding opportunities for the target groups 7 years and older. (Statistics from LSB MV/Vereinssuche accessed 10.11.2018, 17:20) Due to extensive landscape, each riding club has the opportunity to ride in the terrain for free, some have even direct access to horse swimming areas of the Baltic sea or Bodden coast water. The analysis of alternative leisure time activities and sport offers is not object of this competitor analysis. The current situation is quite favorable. The RFV A e.V. lacks resources in order to satisfy demand.

**Main Competitor 1:**

11 km distance to RFV A e.V., 12.6 km distance to the next town Stralsund.

This is a direct competitor. Core segment is the same riding lessons and horse accommodation. Another segment focus is riding vacations and child birthdays. They offer internships for prospect teachers. In order to achieve an arena time utilization, the association has a kindergarten and school cooperation. The stable has one indoor arena of 20m x 40m and one outdoor arena of 25m x 35m. A maximum capacity of 30 horses can be attained. The stable does not organize official events. There is full-time pasture during summer times. The pasture land is 1 km away from the stable. There is no direct connection or stunning chute available, therefore horses have to be brought and taken individually. There is no paddock or pasture during winter time. Regular teaching times are from Monday to Friday for 3 hours. The association owns 9 teaching horses, three warmbloods and five Norwegian horses. The membership fee for children until 18 years and students is 40€ and for adults 50€ a month, promoting members pay 5€ per month. Riding lessons by external instructor for members cost 7€ and with reduced membership rate or no membership 20€ per lesson. Riding lessons by members for members’ amount of 3€ by regular membership and 15€ by reduced or no membership per lesson. The price for monthly horse accommodation is 170€ if the horse uses the pasture from April to October. If there is an all-season box usage costs are 190€ per month. The basic service includes hay, straw and oats. There is no pasture bring and keeping service. An additional horse costs 20€ more per month. There is a well-designed web presentation available.

**Competitor 2:**

7.7 km distance from RFV A e.V., 11 km distance to the next town Stralsund.

This association has a cooperation with competitor 3. Competitor 2 organizes annually one dressage and jumping riding tournament up to the medium level in jumping and light level in dressage. The association has a spacious tournament area by one 50m x 70m outdoor jumping arena (grass-ground) and one 20m x 60m dressage square. There is now a regular horse accommodation with a maximum capacity of 6 horses. The stable is privately
operated. Smaller paddocks and one pasture is available. There is no indoor arena. During winter indoor arena of competitor 3 is used. The prices for membership is 120€ per year. There is no web presentation.

**Competitor 3:**
7,6 km distance from RFV A e.V., 16,6 km distance to the next town Stralsund.
This privately operated stable provides exclusively horse accommodation. It is affiliated to the association of competitor 2. The stable has a horse capacity of 20. Price for horse accommodation is 270€ per month. It has an indoor riding arena of 20m x 45m and one 40m x 40m all-round sand arena and one 30m x 30m grass jumping arena. Paddocks and pasture is available. A full-service is provided. The stable has a newly installed photovoltaic facility installed on the indoor arena roof. There is no web presentation.

**Competitor 4:** Icelandic Horse Association
15 km distance to RFVA e.V., 35 km distance to the next town Stralsund.
This is a privately operating stable providing riding lessons and horse accommodation. The stable specializes in Icelandic breeding, presentation and sale, riding school and holiday farm. It has maximum capacities of 130 horses mainly in four large playpen and two box accommodations. 40 horses are privately owned horses, the rest are breeding and teaching horses including 7 Shetland ponies. The hourly rates are 20 € per riding lesson. Private individual lessons cost 30 €. The accommodation price for an Icelander is € 210 and for a warmblood horse € 300 per month. There are two oval tracks and two small indoor arenas of 15m x 35m and one dressage square. There is extensive paddock and pasture land available. There is a well-arranged web presentation available.

**Competitor 5:** Therapy Stable
4,3 km distance from RFV A e.V., 10,2 km distance to the next town Stralsund.
This stable is in creation and will open by the end of next year. Currently no official information is available. The operators of the new stable are currently private horse owners in RFV A e.V. The operator is a Paralympic trainer, Trainer C and Hippolini instructor in education. A cooperation is intended in terms of Hippolini and Therapeutic Riding by arena and horse utilization. The stable will have a maximum capacity of 8 horses. No indoor arena can be built.

**Competitor 6: Vacation and Tourism Stable**
9,2 km distance from RFV A e.V., 22,1 km distance to the next town Stralsund.
This competitor specializes in holidays with riding offers. It is a privately operating stable affiliated to the main operation of agriculture and cattle breeding. Up to 10 horses and
ponies are available for rides, courses and carriage rides. The complex has a 15m x 30m indoor riding arena. There are no qualified riding instructors available. For the most part, apprentices with riding passions take over this task. The pricing is dependent on the frequency and level of achievement of the riding students. Beginner lessons at Lunge costs 15 € for 30 minutes. Groups riding lesson with teaching for 30 minutes' costs 15 €, without teaching for advanced riders a 60 minutes ride costs also 15 €. There is a 10-er riding block card provided for 140 €. Individual lessons for 60 minutes cost 30 €. Pony lead by vacationers for 30 minutes' costs 15 €. A guided ride costs € 25 per hour. There is a well-arranged web presentation available.

![Figure 7 Competitors Location by 10 km perimeter](Image)

**Source** Google Maps own Description
4.2.3. Equitation and Sport Head Federations

Special value has the relations to head federations. Membership is specifically important and beneficial in terms of membership insurance and facilitation. Simultaneously, the federations are directly connected to generic or division specific federations. Depending on funding amount different institutions are involved. Generally, the permission process is across the several stages of federations. Funding and grants application occur annually for trainer compensations, applications for facility building, general association funding, sport equipment and funding for cooperation’s with schools and kindergartens. Main argument and dependency for local associations is the membership by benefiting of national standardized education and qualification programs and recognition, the opportunity receiving funds and grants for different cost intensive projects.

In Germany, only riders which are members of a club are allowed to start tournaments. At the same time, only clubs can organize tournaments. The main functions of different institution were discussed in chapter 3.4.1.

![Figure 8 Fund Acquisition by Head Federation](Source own Illustration)

4.2.4. Tournament Organizers

Exclusively riding associations have permission to run equestrian events and tournaments. Local tournament organizers expect the highest possible number of participants from surrounding clubs. Supply to participating in tournaments is based on the demand of participants. Especially the popular sport is becoming increasingly favored. Associations organize equestrian events in order to increase public presence, such as a fair sporting comparison in various disciplines and performance classes between amateur athletes. Organizing an event is motivated by increasing the level of awareness and image of the association as well as to gain a profit. In Mecklenburg-Vorpommern, the total amount of tournament events increased by 9.57% in 2017, the highest rate in the domestic German comparison to 2016 (DRV, FN Jahresbericht 2017, MV, p. 45). A total of 126 equestrian tournaments occurred by 1839 exams with 33,803 starts. There was a slightly decrease in
the total number of the starting field of -5.66%. Dominant performance exams are in the A and L classes (DRV, FN Jahresbericht 2017, MV, p. 47). In Mecklenburg Vorpommern the total number of popular events increased to 95 events with 822 exams. Further promotion by head associations expecting to increase popular sport. Target groups addressed are riders without interest in direct competition. Essentially is fun and games with the partner horse.

4.2.5. **Sponsors**

Sponsoring is a modern marketing instrument that organizations increasingly use, and association can benefit from (Wesely, 2011, p.17). It is an injected design of processes intended to convey meaning to the goal-oriented design and support of exchange processes (Riedmüller, n.d., p.5). Sponsorship intends to increase the awareness and maintains the image of the promoting the business (Wesely, 2011, p.17). Especially in riding sport mostly local companies use this advertisement platform. Sport is still an attractive industry for advertising (Riedmüller, n.d., p.8). Riding association can benefit by receiving money, sake or services by sponsors and partners (Wesely, 2011, p.17). The sponsor value is measured by what an association has to offer in rights for communicative and advertisement use. The higher this value, the larger the investment amount. From experiences, rural tournament organizers are preferred, whereas clubs mainly benefiting from donations. An association must present a well-designed concept in order to be able to bind sponsors in long term.

The RFV A e.V. has no department or assigned responsible which is particularly entrusted with the acquisition of sponsors, though developable donations could be won mainly by club members. An honorary member supports the association with free legal assistance and supports by excessive payment defaults. In the future, the potential of the sponsorship can be expanded and strengthened with various offers for advertising measures at events, banner ads in the riding hall as well as on the website.

4.2.6. **Service Provider**

A horse-riding facility is dependent by various service providers. The most important are veterinarians or therapists for the horse, blacksmiths, manure disposal, feed suppliers and litter providers who also come directly to the plant. All these providers welcome a faultless payment history. In addition, veterinarians, therapists and blacksmiths need a suitable area to fulfill their services undisturbed. Manure disposal, feed and litter suppliers need access to the charge and unloading areas and also enough space to be able to act with a large
vehicle. Other service providers are external trainers, equestrian businesses and hardware stores which regularly sell services or products to the association or its stakeholders.

4.2.7. Public Authorities
This paragraph discusses the two main public facilities and their interests regarding the association. The RFV A e.V. has to audit annually to the tax office the expenditure calculation, the development of fixed assets, the annual report and the annual and quarterly VAT returns. The association is exempt from corporation tax. In addition to this fundamental obligation, it is a necessity to obtain the notification of charitable status in the future. Without this notification, further operations as “e.V.” as well as benefits are impossible. Basically, the association is obliged to comply with its obligation to cooperate within the framework of its taxation procedure, is required to present facts correctly and to collect relevant evidence. (DRV, FN Verlag, 2011, p.162 f)

Credit institutions have the task of regulating the circulation of money. The aim of the credit supply in the economy is to secure the currency and payments. (DRV, FN Verlag, 2011, pp.285) The personal bank of trust is governed by the law of the credit system of a state supervisory authority. Also, for clubs the golden rule “do not go more into debt than you can repay.” A loan is not a solution to compensate regular liquidity problems. In essence, loans can be raised for large-scale investments. Credit institutions carefully check the stability and liquidity of the applicant, as their main interest is the guarantee of repayment.

4.2.8. Insurance Provider
Riding clubs need to have insurance protection. Basic insurance is divided into five categories. If the association employs people, it is obliged to pay the legal social security contributions of their employees. These consisted of health, pensions, unemployed and long-term care insurance, depending on the type of employment. Second, the liability insurance securing the association. In the case of RFV A e.V., the insurance cover consists of normal indebtedness, animal husbandry liability, and general liability. Since equestrian sports is a risky sport it makes sense to have a personal accident insurance. Members are insured with accident insurance by the LSB MV. The association has buildings and facilities which have to be secured. A fire, burglary, tap water and accumulation insurance secures the club in the case of major damage. Especially in the summer, when new hay and straw are stored, there is an increased risk of fire. Furthermore, the horses of the association have to be insured. (DRV, FN Verlag, 2011, p. 9-10) The RFV A e.V. is responsible in this case only for its own livestock. Prerequisite in most setting companies is a liability insurance of the horses. Additional costs may be incurred for young horses and stallions that pose a higher risk. The association must have an animal husbandry liability as well as an annual...
report to the animal disease ministry (Ministerium für Umwelt, Landwirtschaft, Ernährung, Weinbau und Forsten Rheinland Pfalz, 2013, p.24). Particularly, valuable horses can be secured with life or Operation insurances. Latest developments in the insurance market increased the variety of offers for life stock owners. The main interest of insurance is the low probability of a claim. Reduction and elimination of sources of danger must always be prevented. Comprehensive risk assessment and management is rather important, especially by covering external and unexpected risks.

5. Research Methodology

This research investigation makes use of a mixed-method approach. The sequential processing of selected research problems is determined in both, qualitative and quantitative sub-studies. (Döring/ Bortz, 2016, p. 72) The findings of the sub-studies will be directly related, and data results will triangulate (Flick, 2009, p. 444). In this study triangulation involves multiple data sources.

The investigation follows three different approaches. Firstly, the qualitative survey research is implemented by a standardized questionnaire to identify internal stakeholders current state of satisfaction and the potential for further interests, needs and willingness to pay. Secondly, full cost accounting calculations will be carried out on the basis of the case associations annual statement 2017. Findings should serve to assess the current and potential financial situation and the pricing of the association. Thirdly, a strategic standard SWOT analysis applying autoethnographic field study elements inform of inside knowledge and experiences will be conducted. The results of the previous studies serve to document the consequences to define key sustainability performance drivers. The use of several methods contribute to a deeper understanding. Individual aspects can be confirmed to be integrated into the restructuring framework. The method triangulation serves to check the consistency and relations of findings in explaining complementary aspects of the same phenomenon. Special attention is paid to deviating points. Those are of special interest and provide the most insights and potential opportunities. In part, research results can substantiate the validity of the findings. Due to the different methods, weaknesses of individual methods can be minimized. In general, this method has been chosen to ensure that insights are comprehensive, robust and rich. (Flick, 2009, p.444 f)

The inference portability is given by transformation of methodological measures to small and medium-sized sport or riding associations. The methods track the goal to scientifically determine the opportunities with the intention of applying the accurate developed framework in practice by the case association.
5.1. Survey Trend Analysis of internal stakeholders- expectations, needs, willingness to pay

The prerequisite for a sustainable development of associations is the ability to recognize, appreciate and merge different perspectives of the stakeholders. It is about balancing interests and decisions deliberately negotiate. Participation can increase acceptance significantly enhanced by future changes of associations intended future transformation. If stakeholders are well-informed by association, they are able to contribute their views. Criticism and objections can be considered and contribute to further development. The joint search for optimization possibilities often leads to unexpected opportunities and chances and releases positive energy (Bono/ Prettenhofer, 2017, p.63 in Theuvsen, L. et al. 2017).

This quantitative research has the function to identify internal stakeholders needs, interests, expectations and willingness to pay. The primary questions to be answered:

- Are our Stakeholders satisfied?
- What do the stakeholders need to be satisfied?
- Where are the gaps and room for improvement?
- What facility and offer portfolio improvements can be considered in the overall?
- What prices are acceptable?
- What is the degree of volunteer commitment?

The intension to of this survey is the valuable appraisal of the current status quo of internal stakeholders. The RFV A e.V.is enabled to identify strength and weaknesses potentials to implement constructive measures to go forward strategically.

5.1.1. Methods

This part of the thesis applied research conducts a structured questionnaire. This quantitative method will be measured by descriptive statistics. In open questions nominal data will be abstracted from the occurrence of same words and context connections. Both will be used to identify the current state of satisfaction, the determination of needs and expectations and the willingness to pay for performance and quality. Results will be considered in following sub-studies. It is expected to define gaps of satisfaction and providing insights for further action taking for concrete restructure measures. Participants are exclusively internal stakeholders from RFV A e.V. those are club members, private horse owners, trainers, employees, management board/ volunteers and parents of club members participating in riding lessons. All participants received a personal invitation. The questionnaire had a duration of four weeks and was conducted in German language. Genderism was not included in the questionnaire; as direct word usage was colloquially
held to increase comprehensibility. The complete questionnaire can be found in the appendix.

5.1.2. Data Collection Technique and Sampling
The sample consists exclusively of internal stakeholders of the RFV A e.V.. Those are club members, private horse accommodation, instructors, employees, honorary management board and parents of members. Contact details are provided by the membership register. All potential participants received a personal invitation by E-Mail, Facebook message, WhatsApp message or in paper form via letter. Currently, the RFV A e.V. has 79 active members. 41 of total member count are below eighteen years old and consuming riding lessons, seventeen horse are owners and twenty-one are members without riding lessons or are located externally. It is assumed that 41 parents of club members are potential participants. In order to eliminate some parent-child bias, members below eight years were excluded from the questionnaire. A maximum total of 117 participating stakeholders could be obtained. Dependent of question group different amounts of stakeholders can be reached, therefore varying scale of validity is expected. The survey design, documentation and data storage was organized by JKU Lime Survey. Data was transferred and analyzed in Excel by simple mean distribution analysis. Key words and content connections concerning open questions were counted by occurrence and abstracted manually into derived categories.

5.1.3. Data Measurement
The standardized questionnaire is organized into ten groups: General, Buildings and Facilities, Club Members, Private Horse Accommodation, Management Board & Volunteers, Child and Youth riding Lessons, Parents, Employees, Trainer and Association owned Horses in Action. Except for open questions, all questions are mandatory. If the mandatory questions are not answered, the participants will not be able to proceed. According to the membership register, stakeholders are preselected by scale affiliation. In order to work around tool limitation of JKU Lime Survey only relevant stakeholders were assigned to the evaluated questionnaire groups. Dependent by readiness and accuracy answering open questions the average filling time takes between 10 and 15 minutes.

The first question group “GENERAL” asks for demographic information from participants. Questions are low in complexity. All questions have to be answered. All participants are allowed to answer the questions. The first question is a screening question if participants are correctly categorized and qualified to answer following questions. Multiple selections by stakeholders are possible. The participant can select by male and female. It was waived a neutral "other" answer option. Participants age ranges are expected between 9 and 81
years. Additionally, in order to determine catchment area, the journey way is requested. In this section the occurrence and the duration of visits is requested to receive a deeper understanding about attendance and visit duration by different stakeholder groups. In addition, it should be determined how, what reasons and through which channels members came to the RFV A e.V. The most important question is question 7 by investigating the basic readiness for charitable work and competence areas of stakeholders. The group “GENERAL” includes eight questions and 29 sub-questions.

The second question group “BUILDINGS AND FACILITIES” inquires the satisfaction with available buildings and facilities from participants. This question group consist of two main questions and 12 sub-questions. Questions are low in complexity. All questions are mandatory, except for the open question. All participants are allowed to answer the questions. The question about satisfaction equation is measured by a six-point Likert assessment scale. The intention of this question is to determine the general perception of stakeholders concerning association buildings and facilities. The open question gives participants the opportunity to specifically describe and suggest improvements.

The third question group “ASSOCIATION OWNED HORSES IN ACTION” asks for information and degree of satisfaction concerning club owned horses. This question group consist of two main questions and six sub-questions. Questions are low in complexity. All participants are allowed to answer the questions. While aspects concerning school horses are rather complex in topics, sub-questions are measured by a six-point Likert assessment scale. The intention of the question is to identify the general perception of stakeholders concerning school and association owned horses. Those are the flagships of the association and need special awareness. Within the open question gaps with room for improvement can be directly determined by participants.

The fourth question group “CLUB MEMBERS” requests important aspects of memberships and the satisfaction with membership conditions. This question group consist of four main questions and 13 sub-questions. Questions are low in complexity. All questions are mandatory, except the open question. Only club member participants are allowed to answer the questions. It is assumed that most members are engaged to the club since several years. In order to identify important needs of club members, interest is requested by several selection options. With the membership people have to fulfill working hours for free. The association is dependent on voluntary work and engagement of members. The intention of this question is to identify the general perception of stakeholders concerning the club membership. Sub-questions are measured by a six point Likert assessment scale. Finally,
the optional question allows participants directly to describe what needs to be improved and determines chances for enhancements in association life.

![Figure 9 Complex of RFV A e.V. Source Google Maps own Description](image)

The fifth question group “PRIVATE HORSE ACCOMMODATION” inquires important aspects in horse accommodation service to identify needs and willingness to pay for improved service. This question group consist of four main questions and 18 sub-questions. Questions are low in complexity. All questions are mandatory, except the open question. Only private horse owners are allowed to answer the questions. This question is measured by a six-point Likert assessment scale. The intention of this question is to identify the general perception of stakeholders concerning the horse accommodation. Additionally, participants can select multiple out of seven included predefined circumstances for improved services. The intention of this question is identifying deeper wants and willingness to pay for additional services in horse accommodation. The concrete amount of payment willingness is subsequently requested. It is assumed that the majority of participants will opt for the lowest value. Private Horse Owners have to possibility to directly describe lacks in horse accommodation as a service within the open question.
The sixth question group “VOLUNTEERS/ MANAGEMENT BOARD” focuses on the honorary work and assignment division within the association. This question group consist of two main questions and seven sub-questions. Questions are low in complexity. All questions are mandatory, except the open question. Only the officiate management board is permitted to answer the questions. Since the topic is high in complexity sub-questions are organized by a six-point Likert assessment scale. The association is highly dependent of the management board. Those individuals actively influence organizations’ progress. The intention of this question is to identify the general perception of management board and internal work division. In the end the management board is requested to define lacks and gabs for improvement.

The seventh question group “CHILD AND ADOLESCENT RIDING LESSONS” focuses on the opinion of riding lessons consuming stakeholders and parents. This question group consist of three main questions and 15 sub-questions. Questions are low in complexity. All questions are mandatory, except the open question. Only riding students eight years and older and parents are allowed to answer the questions. The age limit has shall reduce the parent-child bias. Children below this age are maybe not able to understand the depth of the questions and may be supported by parents. In order to determine a full picture several sub questions are inquired. The questions are measured by a six-point Likert assessment scale. The intention of this question is to identify the general perceptions riding lessons by consumers. It is intended to increase the offer collection in 2019, to understand interests of participants they can multi select offer options. In compasses the identification of readiness for alternative offer selection in courage for something new. Finally, participants can specifically describe gabs and needs for improvement regarding riding lessons.

The eighth question group “PARENTS” focuses on the opinion of parents. This question group consist of four main questions and 13 sub-questions. Questions are low in complexity. All questions are mandatory. Only parents are allowed to answer the questions. It is important to understand the expectations of parents for what reasons they choose riding sport for their children. Additionally, it is purposed identifying the willingness to pay and consumption readiness in various offers. Different parents have different ideas and ambitions about how they want to and can support their child.

The ninth question group “EMPLOYEES” focuses on the evaluation of employees. This question group consist of two main questions and six sub-questions. Questions are low in complexity. All questions are mandatory. Only employees are allowed to answer the questions. In order to determine satisfaction of employment several sub-questions are inquired. The questions are measured by a six-point Likert assessment scale. The
association employs two staff. It may happen that they do not answer the questions completely truthfully. The optional question enables participants to directly describe what needs to be improved and determining lacks in employment.

The last tenth question group “TRAINERS/ INSTRUCTORS” intents to evaluate trainers and instructors’ perceptions. This question group consist of two main questions and ten sub-questions. Questions are low in complexity. All questions are mandatory. The club has two instructors and two coaches. The two coaches take over the children’s and youth riding lessons in their entirety. Two instructors are currently temporarily used for individual lessons. Only trainers and instructors are allowed to answer the questions. In order to teach students several conditions have to be given. The several different aspects are inquired and measured by a six-point Likert assessment scale. This question is intended to find the overall satisfaction and conditions for trainers/ instructors. Since this area is more complex, sub-questions are necessary receiving a broader picture. Additionally, trainers are enabled to specifically describe lacks in trainer conditions and room for improvement.

<table>
<thead>
<tr>
<th>Question Group</th>
<th>Count of questions and sub questions</th>
<th>Internal Stakeholders</th>
<th>Expected respondent</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>8 questions 29 sub questions</td>
<td>all</td>
<td>Approximately 117</td>
</tr>
<tr>
<td>Buildings and Facilities</td>
<td>2 questions 12 sub questions</td>
<td>all</td>
<td>Approximately 117</td>
</tr>
<tr>
<td>Association owned Horses in action</td>
<td>2 questions 6 sub questions</td>
<td>all</td>
<td>Approximately 117</td>
</tr>
<tr>
<td>Club Members</td>
<td>4 questions 13 sub questions</td>
<td>club members</td>
<td>79</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Excluding 3 members consuming riding lessons below 8 years’ old</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>76</td>
</tr>
<tr>
<td>Private Horse Accomodation</td>
<td>4 questions 18 sub questions</td>
<td>Horse owners</td>
<td>17 for 20 private owned horses</td>
</tr>
<tr>
<td>Volunteers/ Management Board</td>
<td>2 questions 7 sub questions</td>
<td>Volunteers/ Management Board</td>
<td>7</td>
</tr>
</tbody>
</table>
### 5.1.4. Research Findings

The questionnaire was divided into ten groups. Not all stakeholders remain to the same group. Therefore, deviations in number of complete questionnaires and differences occurred in validity. In further investigation only completed surveys have been considered. In total 49 stakeholders participated and handed in a complete survey, that complies a validity of 41,88% of the total amount of expected stakeholders.

#### Results Group GENERAL

This section investigates demographical findings of the sample, in total 49 correspondences have been considered. Out of the sample 87,76% (43) female and 12,24% (6) male stakeholders engaged this survey. It was observed a minimum age of 9 and the maximum age of 81 by a mean of 36,06 years. The age deviation is an indicator for across generation leisure time activity. The mean age is a little biased, because kids below 8 years were excluded from the survey participation, instead parents filled in the investigation. Additionally, children and adolescents make the majority of stakeholders, unfortunately only 14 participated this survey. Therefore, it can be assumed that the true mean age is lower.

73,47% of participants live within the main catchment area of below 10 km. 6,12% have a journey way of 21km and more. The majority of participants 55,10% visit the association on one till two times a week. The minority of visitors come 3-4 times a week or more often.

<table>
<thead>
<tr>
<th>Child and adolescent Riding lessons</th>
<th>3 questions</th>
<th>Club members taking riding lessons</th>
<th>41 members consuming riding lessons</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>15 sub questions</td>
<td>Parents of club members taking riding lessons</td>
<td>Excluding 3 members consuming riding lessons below 8 years’ old</td>
</tr>
<tr>
<td>Parents</td>
<td>4 questions</td>
<td>Parents of club members taking riding lessons</td>
<td>Approximately 39</td>
</tr>
<tr>
<td>Employees</td>
<td>2 questions</td>
<td>Employees</td>
<td>2</td>
</tr>
<tr>
<td>Trainers/ Instructors</td>
<td>2 questions</td>
<td>Trainers/ Instructors</td>
<td>4 (two only occasionally)</td>
</tr>
<tr>
<td><strong>Totals:</strong></td>
<td><strong>10</strong></td>
<td><strong>32 questions</strong></td>
<td><strong>Expected total respondent</strong></td>
</tr>
<tr>
<td></td>
<td><strong>129 sub questions</strong></td>
<td></td>
<td><strong>Ca.117</strong></td>
</tr>
</tbody>
</table>

Table 1 Survey Measurement Source own Illustration
to the plant, which corresponds to 44.90%. On average majority of stakeholders spend 3 till 4 hours or even more time on the association. 22,45% mainly parents stay quite short or just for the riding lesson of their children. The most strongly represented reasons why the RFV A e.V. was decided is the next riding club in the area (30,67%), a personal connection to the club (22,67%) and the recommendation by friends and acquaintances (16,00%). Less important aspects are the decision of price-performance rations in child and youth riding and horse accommodation both score 10,67%.

The most interesting findings could be investigated by the active participation in association events and projects. Naturally, there is a gap between making a selection and truly action taking, but results give opportunity for restructuring measures. According to findings each topic area can be supported at least with three volunteers. Most popular engagements can be found in sociality events like organizing barbeques or regular tables 26 people (20,47%) have interest. 15 people would like to take care or doing a service to school horses. Same number of participants would like to engage in general event management. In each area nine people (7,09%) would like to actively participate in youth work and general project management. Even the most unpopular topics such as finance and taxes, public relations or sponsorship would be contributed by three to four people. Based on this willingness results, there would be no issues in assigning the various tasks to teams, thus reducing the workload of the Executive Board. It could even improve the sense of community and give each volunteer an important role within the association. Only six people, mainly parents and one board member do not want to get involved. Particularly critical is the unwillingness of the Executive Board member, which fundamentally questions the suitability of the appointment.

Results BUILDINGS AND FACILITIES
This question group examines the satisfaction of the stakeholders of the existing buildings and facilities. All participants were allowed to answer these questions. Participants were most satisfied with the tack room (mean: 4.43) closely followed by the stables and pastures (both means: 4.06). Both values correspond to a rating of "rather satisfied". That does not mean that there is no need for improvement. The most dissatisfied were the stakeholders with the sanitary facilities (mean 3.10) and the feed chamber or the storage areas for feed (mean 3.82). Reasons for this dissatisfaction could be that the sanitary facilities could also be entered with "stable shoes". Especially in the wet season it comes to heavy pollution. Basically, these facilities are being cleaned every day. The sanitary facilities were freshly renovated in October 2019, however, all old furnishings were temporarily removed and will be replaced in the future by a uniform furniture, therefore, the toilet is currently very bare. On the one hand, the dissatisfaction with the storage of feed may mean that hay is stored
in the mornings for the evening before the stables of the horses. A measure of working time savings. Often the younger members do not know why it is handled this way. On the other hand, it happens that the horse or children "distributing" hay. This creates a messy picture. It can only be prepared by education and care of the individual a clean stable alley. The other facilities and facilities were rated in satisfaction between means of 3.84 and 3.96 it is considered "rather satisfied". Overall, stakeholders were rather satisfied, mean 3,92, with the entire equestrian facility. This reflects and confirms the overall assessment to be kept in this section of the group.

Figure 10 Outdoor Riding Arena and Stable Facility RFV A e.V. Source RFV A e.V.

The open question gave interesting insights where actually dissatisfaction occur. A total of 28 participants have given one or more suggestions for improvement. 14 people criticized the riding grounds of the indoor and outdoor riding arena. The riding grounds are still from GDR times were never really maintained or recreated. It is the existing natural soil which is unfortunately in the summer time extremely dusty. This is neither good for the horses nor for the riders. Due to a missing well, the outdoor arena cannot be irrigated. The indoor arena is watered with rain or drinking water, depending on precipitation, in winter time magnesium is used to prevent freezing and dusting. This causes high costs and are good supporting reasons for the construction of new riding grounds. Three people miss a dressage square on the outside court. There was also the suggestion to install self-waterers on all paddocks and pastures. Furthermore, the lighting on the whole area, as well as the floodlight of the outdoor arena was carved by six people. Especially parents attached great importance to a good lighting to the parking lot. The natural brightness of the indoor arena was noted four times. It was suggested to finish the halls front, to renovate the hall wall which is slightly cracked. In addition, once was the hall inspection and the lack of a public grandstand criticized. Overall, eight people want both, in the interior and in the outside more order and cleanliness. Especially with the sanitary facilities much value is given to cleanliness. Four people find the flooring in the tack room and the lounge as unpleasant.
and not uniform. It is a simple uncovered concrete floor. Some places are laid with linoleum floors. Five people mention a roof cleaning and renovation; this was already completed in November 2018. All in all, the buildings and facilities are getting old and need a refurbishment. The five-year plan takes major renovations into account. In the last community work, all garbage corners were removed, in the future it will be cleared out at least once a year. The outdoor area is embellished with a beautiful sitting and BBQ area. Quarterly mowing of the green areas and flowerbeds to give a welcomed first impression and a neat appearance.

![Indoor Riding Arena RFV A e.V.](image)

Figure 11 Indoor Riding Arena RFV A e.V. Source RFV A e.V.

Results ASSOCIATION OWNED HORSES IN ACTION

This section analyzes the results of satisfaction with our club and school horses. All 49 stakeholders were considered which corresponds to a validity of 41.88%.

The worst results were achieved by the school/club horse offer in general with a mean of 3.82, closely followed by the equipment of the horses 3.86. The participants were rather satisfied with the appearance of club horses with a mean of 4.04, the suitability of horses for the school riding 4.43 and hoof processing 4.35. In contrast, the general handling of school horses by employees and members reached just satisfied by a mean of 4.65. 20 out of the 49 participants made suggestions for improvement. Thirteen people complained about the too high age of school horses and appreciate a replacement by younger horses. Indeed, the horses have an average age of 22 years. They are all healthy except for age-related restrictions and usability. Especially for the very young children, the “oldies” are absolute reliable horses. Eight people think retiring would be the solution for horses that do not longer jump or gallop. These horses are ridden by beginners for maximum of 45 minutes who also cannot do more than trot. Often, beginners are not even able to handle younger horses and many riding students are surprised when they ride horses somewhere else and fall. Our school horses convey a secure feeling, which is often confused with good
riding skills, and downfalls are rather the exception. There is an urgent need to explain why the RFV A e.V. does not deport old horses and deploys them once a day at six days the week or less. Furthermore, especially external therapists, veterinarians and visitors are particularly surprised by the good condition of the old horses.

Three participants want a broader selection of school horse stock. Currently, two horses are also leased to cover the number of riding students at all. Buying a horse is a costly and time-consuming undertaking, it is particularly difficult to get young well-trained horses that are suitable for a riding school business.

Three more complained about the equipment of the school horses, partly the saddles are very old and not always suitable. In the budget for 2019, an overhaul of the saddles is scheduled. One new saddle was bought in 2018. Nevertheless, it has to be appealed on the careful handling of the equipment. The condition is criticized, but the careful handling of the things is not always guaranteed. Another three participants were concerned about mental condition of school horses and suggested a caregiver for each horse to take care of psychological and physical health. It was also suggested that all horses take a break of several months on the pasture without riding. Two participants took the view that sick horses are exposed to riding school. In fact, one school horse- the darling of many children- who had problems with the lungs for a while. He was medically treated, switched to robust stable and is deployed conservatively. Especially people who do not know anything about horses confuse about the issue of sick and disabilities of old horses. Definitely no sick horses are used in the riding school.

Results CLUB MEMBERS

In this question group the different aspects of membership are considered in more detail. A total of 39 members participated, this corresponds to a validity of 51.32%. Parents who are not members were excluded through preselection. The majority of the participants 51.28% are members from a few months to four years, on the other hand, with 33.33% membership above 10 years are particularly strong represented. Important in a membership are the sociability and cohesion in the association 30.61% and having the opportunity to contribute and to realize 23.47%. Less attractive was a selection of offers, the participation in tournaments and benefits compared to non-members. On the subject of “other” were stated the importance of the mutual love for the horse as well as an intergenerational community and learning with partner horse. In addition, it is felt to be important that all members are treated the same- equality for all. An appreciation of active members is another important criterion.

The worst results were achieved by the annual association events with a mean of 3.69, closely followed by the coexistence as a fellow human to human and the general satisfaction with club life mean 3.77. The best result was achieved by the satisfaction over
the monthly price performance ratio with a mean of 4.95. Followed by the satisfaction about the time and effort in the annual work assignments mean 4.62. Members are rather satisfied with the recurring time and labor required 4.26, as well as the distribution of tasks 4.31 for the stable services. Stable service is a recurrent topic because so far still no proved for good system for the work division could be found yet. Often, the same people do more stable service than others. It would be worth considering that age for the "obligation" to 12 years. The allocation of work to early and late services is a necessary evil. Operating a horse farm means a considerable workload and some members do not understand how an association functions in which not all accruing work can be purchased as a service. Overall, membership satisfaction reaches a mean of 4.33. 14 out of 39 participants made suggestions within the open question. More or less constructive feedback was mentioned. Again, the social factor is dominating. More openness, acceptance, cohesion and honesty among each other is desired. An equal treatment of all persons on the equestrian center would be appreciated. Very unfortunately, only one person attaches suggestions for constructive problem solving. It was proposed to prepare an annual planning for club events, so that social interactions and events become an integral part of club life and improve the club's climate. This can be achieved in form of joint excursions to the beach or fairs, barbecues or joint visits to courses. Overall, a lot of value is placed on a harmonious relationship with each other, which needs to be further strengthened and expanded.

Results PRIVATE HORSE ACCOMMODATION
The next section evaluates the satisfaction of the private horse owners with the offered service in horse accommodation. 14 out of 17 private horse owners participated in the survey, which equates to a validity of 82.35%. Rather satisfied are the horse owners with the general service in the horse pension (mean 4.14) and the average roughage quantity and quality for their horses. A portion of the roughage for the evening is prepared in the stables, to avoid a chewing of the feed, for several times additional roughage is provided in the evening by the feeding master in order to reduce hay waste due to scattering through the horses. It can be assumed that private owners therefore regard the crowd as too few by just seeing the first part of roughage. However, satisfied are the private horse owners with the service in comparison to other horse pensions (mean: 4.57). Our private horse owners are also satisfied with the daily care of their horses by our employees (4.86), with the reliability of the association in taking care of their horses (mean 4.79), with feed management in total (mean 4.79), with the average amount of feed and quality (mean 4.86) and the daily duration of the paddock and pasturing of the horse (mean 4.64). Surprisingly, the price-performance ratio was rated with satisfaction mean of 5.07. Slightly lower was the attained mean value of the price-performance ratio compared to other horse pensions. A price comparison to other providers in the area revealed that the RFV A e.V. has next to
another competitor the best price-performance ratio. From this result it can be presumed that either some private horse owners have never been anywhere else and have no real experience and therefore have no comparison evaluation. On the other hand, self-muck out on weekends and holidays on displeasure encounters. Fortunately, the private horse owners are satisfied overall (mean 4.86).

Private horse owners would be willing to pay more with the improvement of the riding ground of the indoor and outdoor arena (27.50%) or with a weekend manure service (22.50%). 15% would accept a cost increase for shelters on the paddocks and offers such as training courses or information events.

Unsurprisingly, 78.57% would accept a price increase from € 220 to € 235. After all, 14.29% would pay above 235 € to 250 € with additional service and offer. At least one private horse owner would be willing to pay over € 270 per horse. Of course, every person expects to pay as little as possible, a rational homo economicus perception.

Eight private horse owners made suggestions for improvement to the horse accommodation as a service. In addition to the repeated proposal to assign an employee for weekend stabling service, mainly suggestions were made for the maintenance of the facilities. The embellishment of paddock fencing has been addressed several times, as well as paddock care taken over by staff. One person proposed to improve the washing area or to check the self-watering in the stables. Constructive proposals to improve the organization of school operations and private riding, it was suggested during spring and autumn to offset private horses to the school horses in the pasture, so it does not come to space overlaps. At the same time, an improved distribution is appreciated by indoor arena times in winter, that everyone has the opportunity for undisturbed exercise. Basically, the horses are on the paddock or pasture every day from 8am to 6pm. It was proposed to timelier release of the horses in the winter time and during weather instability. The feeders on the paddocks, the uneven paddocks grounds with lots of weeds and ingrown rotten fences pose a high risk of injury for one private horse owner. It was stated that obviously food is provided which is highly dangerous for disease. This statement is irritating because a lot of emphasis is placed on good feed and this is a point that must be followed up. I can only imagine that seemingly bad feed can occur after rainy phases or if there are any unused remains on the ground, which are removed with each refilling. The feed on the paddocks is either portioned or offered in whole round bales. Three feeders were self-built, so far not one horse has been injured, which is why this argument is considered a blemish.

The last comment was received as benevolent, that improved service and offers justify a price increase.

Results VOLUNTEERS/ MANAGEMENT BOARD
The actual board consists of seven persons. All members happily took part in the survey. Thus, a validity of 100% is achieved in this questionnaire. I am also a board member and hold the function of treasurer. This board has the difficult task until the next election (April 2019) to determine the new direction and restructuring of the association. There are still many tasks to do until the administration and finances are truly transparent and predictable. From 2019, a new board with partially new members will begin the implementation of the measures. “Rather satisfied” tendency to satisfied with consistent assessment was the ability to qualify for board members and with the board work in general, both received a mean of 4.43. The same result could be observed in the information exchange within the board, but also a deviation was perceived. Two members are “rather dissatisfied” and “dissatisfied”. There is a further internal investigation necessary to solve information gaps. Board members are “satisfied” with the transparency of the financial situation (mean 5.14) was the best rate in this group. It must be noted that the Board of Management has received few or no comprehensible reports on the financial situation until my official appointment (May 2018). Nevertheless, a uniform reporting is being developed. With a mean of 3.71, the internal work distribution and the time required for volunteering were cut, in addition large deviations explored in the result distribution. Both questions relate to each other. It can be assumed that some members are dissatisfied with the distribution of work, that is, some do a lot and perceive time spent unsatisfying and vice versa. This indicates an uneven work and responsibility distribution within the board. “Rather dissatisfied” (mean 3.29) perceived board members by the appreciation of board work through other members. One board member suggested the “unequal work distribution and the incurred additional burden”. Four out of seven members suggested potentials for improvements. Two members remarked lack of “openness and honesty” or “more with each other than against each other”. Another board member indicates the improvement for “qualification and vision”. In addition, due to a “lack of feedback or non-reaction to project results due to disability”. From another question group an answer was imported to this group. The (management structure of the) board was mentioned. "Uniform solutions for all without exception initiated by the board" are welcomed. It is alleged to the board that “there are hardly any members who work productively and do not represent their opinion” and “the board has to work better”. In essence, answers from the open question confirm the results of the entire question group.

Results CHILD AND ADOLESCENT RIDING LESSONS
In this section, riding students and parents had the opportunity to express their satisfaction with individual aspects. 27 reviews were taken into account, of which 13 are parent opinions. The result covers a validity of 33.75%. Although each member and parent has
received a personal invitation, for a certain percentage shyness or disinterested may be the reason for non-participation.

19 participants are satisfied to very satisfied with the existing instructors. Rather satisfactory and the worst value in this question group achieved was the quality of the lesson (mean: 4.41). This is reflected again in the ability of the instructor to respond to the feelings and problems of the students (mean: 4.48). The results of the group composition of the rider-horse pairs in lessons (4,63) and the overall satisfaction with the children and youth riding lessons (4,59) is satisfactory. Satisfied and the best results achieved the price performance ratio in the club (mean 5) and in comparison to other clubs (mean 5.11). The interests in offers are very diverse. 25.49% of students and parents are interested in motivation and qualification courses. 15.69% are interested in riding participation with school horses, whereby also 13.73% can imagine a care participation without riding. Interestingly, 13.73% are interested in information events for parents and beginners. Medium interest was found in mother-child or father-child classes (mean: 11.76%) and horse sponsorships (7.84%). Less interest was identified for educational riding such as Hippolini (mean: 5.88%) and family concepts (mean: 3.92%). However, it can be assumed that neither students nor parents are familiar with the concepts of pedagogical riding. Suggestions for improvement were answered by 10 participants. In addition to the too old and few school horses, the potential for improvement in the further development of equestrian skills of children and adolescents was addressed by five participants. The development process stagnates beyond a certain degree of equestrian skills, teaching units are rather consistent with little variation and emphasis training in dressage, jumping and cross-country training. Students would also enjoy regular lessons in theory and base work (Natural Horsemanship).

Results PARENTS
The parents are another very important interest group of an association. In essence, children are often led to equitation through the close relatives. Generally, several family members relate to the hobby of the child. Only in exceptional cases there is no interest of the parents to the sport. In total, only 13 parents participated this survey. This corresponds to a validity of 33.33%. A higher number of participants would provide a broader-founded result. These parents together have in total 15 children with a mean age of 11.8 years. On average, the children and adolescents are members of the riding club for 4.42 years. The value of a family in which the children have been members for more than 10 years is slightly value distorting, it can be assumed that the duration of youth membership is much lower. It gives an indicator for special interest of parents' engagement and support of long-term child/teen members. The expectations of riding lessons are very distributed. Several answer options per participant could be selected. The highest values with expectations of
the riding school achieved with 20% each a good riding education and the relation to the horse and the nature. As the second most important aspect evaluated the strengthening of the motor skills and the body sensation with 16.67%. 15% indicated meaningful leisure time or fun in learning with the community. Interestingly, the expectation that the riding lesson seen as an entry into the tournament sport achieved the lowest value of only 5%. It was asked for which services parents would like to pay more for the riding lessons of their child. The highest score achieved with 28.57% private lessons, followed by riding certificates with 19.05%. Disillusioning is the result of 23.81% that parents do not want or cannot pay more for riding lessons. 4.29% would invest in training courses. Only 9.52% would pay more for a tournament participation. Correction lunge would only be of interest for 4.76% of parents. Overall, the result is very weak and shifts the range of offerings in a different direction. It can be assumed that the majority of parents do not know what riding costs in total. The club enables children from socially disadvantaged families to enter this sport, but the main focus of these stakeholders is in popular sports instead of tournament sports.

Results EMPLOYEES
Both employees took part in the survey and completed it entirely, thus achieving a validity of 100%. The results are very clear. The employees of RFV A e.V. are "satisfied" (value 5) with their average workload, the working environment in general and their areas of responsibility. The lowest mean score of 4.5 was achieved in satisfaction with the supervisor. Every day there are many different tasks to fulfil that are partly dependent by season and which requires experience. Even if recurring work is on the daily work schedule, a written to-do list would support the staff to follow all their tasks. Another deviation could be found in the appreciation by members. One employee is "very satisfied" (value 6), the other is "rather satisfied" (value 4). For the employee with the low level of satisfaction, appreciation by members and the club as a whole was indicated as an opportunity for improvement. Overall, our employees are satisfied to very satisfied (mean value: 5.5) with their job in general. Basically, it is a pleasing result, but there is still room for improvement. This questionnaire did not deliberately deal with the satisfaction on salary. Our salaried employee earns just above the minimum wage; our mini-job employee receives additionally Hartz4 covering. From the financial point of view, it is not yet possible for the club to hire more staff or to finance another permanent position. In the future, this will be another challenge that needs to be mastered in order to ensure the additional supply and service to the horses.

Results TRAINERS/ INSTRUCTORS
This question group deals with the satisfaction of given conditions from the point of view of instructors. All four trainers participated in the survey, so a 100% validity was achieved.
Rather satisfied were our instructors with the amount of horses available and with the feedback of the students both achieved a rather satisfied mean of 4. In accordance to the open question, currently, there is a shortage of younger horses in use for the riding school. Due to the distribution of lesson days, there is not always a successful exchange between instructors is "rather satisfying". Satisfied are our instructors with the horse material which is available for teaching. Our horses are very reliable and especially for very young students’ the best teachers to create trust between big horse and little child. The greatest deviation was observed in the perceived appreciation of the training activity of instructors by other members is rated rather satisfactory. Exercising instructors are pleased with the available teaching material and their monetary compensation (both mean 4.75). The best results achieved were the satisfaction of the internal and external training opportunities for instructors (mean 5) and the time required for riding lessons mean 5.25. Our instructors are very satisfied with the freedom of the lesson design. Everyone leads their lessons on their own responsibility. The need for improvement was indicated by additional theory and practice exercise material in the hall or on the court, additionally suggested is a helping supporter at the side of the instructors by preparing and finishing the horses in riding school. The preparations in equitation are very time consuming, therefore, an improved organization and helpfulness is expedient. It is desired that no foreign riders dodge during the lesson times on alternate places.

In summary, every single question group provided some relatively weak results. There is a need for improvement in all areas. The main issues for dissatisfaction mainly turned out in the social component, the maintenance of buildings and facilities and the stock of association owned horse material. Particularly serious is social interaction as a community that poses a great challenge. Basically, the board needs to be trained in its soft skills and interaction methods by creating an appreciative environment. It can be compared to the transformation of a corporate culture that has to be carefully developed and established in all level within the association. Individual approaches to improvement will be considered in the further course of the investigations.

5.2. Economic Performance Analysis

This sub-study examines the financial position of the Case RFV A e.V.. The investigation aims to evaluate the current price setting and the determination of scope for future pricing and range of offer diversity. In recent years, there were always bottlenecks in liquidity. It is assumed that the current prices are not designed to cover all costs. Idealistic associations are part of the non-profit sector of a society. They perform activities that express themselves in a certain mission and derived objectives. At the same time, they have some
institutional peculiarities that are reflected in their financing structure. In particular, the fact that clubs in the performance of their mission deliver goods free of charge and at no cost-covering prices, which means that they are often dependent on private subsidies or public funding (Riedl/ Grünberger, p.107). Associations that provide service at cost-covering rates present themselves in a similar form as profit-oriented company. Expenditures are made to procure resources and from the sales of the services. The association generates revenues which in the long run should amount to the same as the sum of the expenditures for the capital goods. Although no additional profit is achieved in the long term, on the other hand the association is independent on subsidies. For this reason, exact cost recovery in each operating scope is not absolutely necessary (Riedl/ Gründberger, 2004, p.109 f.). Otherwise, the charitable status could be endangered. Nevertheless, a club cannot rely solely on subsidies. Success and liquidity are the fundamental goals. The success of idealistic associations is measured by whether the association can fulfill its mission and related objectives (Riedl/ Gründberger, 2004, p.111). The ability to pay is of existential importance. The association must be able to guarantee its payment obligations at all times from reserves or from incoming receipts (Riedl/ Gründberger, 2004, p.111 f). If initial payments cannot be settled, the association will incur a financial crisis. In an association, internal subsidies can take place between non-material and commercial services. Individual service areas must be designed to be profit-oriented in order to be able to compensate for deficits from other service areas with this surplus, thus making it possible to reduce dependency on external subsidy providers (Riedl/ Gründberger, 2004, p.113)

5.2.1. Accounting, Financing and Planning
In Germany, association activities are typically divided into three scopes according to taxation. Those are the non-profit status or idealistic purpose operation and asset management, special purpose and commercial business operations (Finanzministerium MV, 2017, p.40).

The idealistic area considers revenue and expenditure that belong to member administration, youth work, donations and promotions as well as advertisement and existing sponsoring of no active participation and preconditions (Finanzministerium MV, 2017, p.41). The asset management covers capital investments with interests, long-term leases of real estate or land of the association complex and leasing of facilities and advertising space. Surpluses obtained of any amount that are not subject to income tax (Bornemann et al, 2011, p.167) (Finanzministerium MV, 2017, p.41).
In the special purpose scope are revenues and expenditure considered with regard to tournaments, riding lessons to members and non-members, horse rental to members, short-term equipment rental to members and training of horses. A special purpose operation according to § 65 AO is if it serves the direct realization of the charitable statutory purpose, the economic activity is indispensable for the realization of the purpose and does not compete more than absolutely necessary to other taxable institutions. All club activities listed under this section are considered as "sporting events". The qualification means that no income tax consequences are drawn up to the operating limit of € 45,000. The legislative authority has created an alternative arrangement for associations that exceed this limit by §67a AO. Accordingly, the operating limit can be disregarded if no paid athlete participates in the "sporting event". This usually means the members receives for their participation no compensation. Basically, association members do not receive benefits beyond the expense allowance or other benefits from the association (Bornemann et al, 2011, p.168 f). Generally, applicable VAT rates are incurred in this area. Nevertheless, it is a special feature, as the reduced VAT rate of 7% applies to association services provided to members in form of riding lessons.

In business operations, revenue and expenses are taken into account, such as private horse accommodation, equine lending to non-members, short-term facility leasing to non-members, riders room in own direction for social events, self-hosted events and advertising or sponsoring in which the association actively participates. A possible surplus to trade or corporate tax as long as revenue of this scope including VAT is below the limit of 45.000€ inclusive threshold of each corporation tax and trade tax a’ 5.000€ (Finanzministerium MV, 2017, p.39, § 24 KStG, § 11 GewStG). If clubs achieve higher revenues, then, after deduction of the allowance including the tax limit, they it will be payable in full to the extent of corporation tax and trade tax (Bornemann et al, 2011, p.169). Excepted is the exceeding of € 45,000 limit if only unpaid athletes participate the sporting event.

It should be noted that all income and expenses of the various business operations can be offset against each other. There are certainly design options to reduce or avoid income taxation of the surplus in the economic scope. This means that possible losses can be compensated by possible surpluses from other scopes. Basically, it has to be considered that the negative results are not permanent. The losses in economic businesses are contrary to the charitable status. This is especially true when charitable funds are used to compensate the loss in the business operations (Bornemann et al, 2011, p.176 f).

Considering the special features of the revenues and expenditures in associations, the full cost coverage contributions in the private horse accommodation and the riding lessons are
subsequently investigated by taking major future investments into account. In the further progress, additional details will be given on the allocation of the costs incurred.

5.2.2. Data Collection Technique and Sampling
Full cost accounting calculation are conducted for horse accommodation and cost-covering price per riding lesson. Calculations are performed by Excel. The case RFV A e.V. derives its revenue in idealistic operation from membership fees, donations and promotion, in the special-purpose operation on the basis of a riding school for club members, the economic business operation is assigned to the horse pension. Within the calculation of contributions real monetary values are taken into account determined from the annual financial statement 2017 or from real invoice totals from 2017 and 2018 of RFV A e.V.. The data amounts will be sampled according to revenue and costs position affiliation. In order to obtain a true-to-faith calculation a real cost affiliation is necessary to be able to receive realistic results considering prospections investments amounts that can provide a financial stable fundament in future budgeting and price graduations.

5.2.3. Revenues and Expenditures
In preparation for the full cost accounting in the following paragraph introduces RFV A e.V. different cost and revenue centers. A systematic approach is adjusted in order to take into account of all monetary flows and including planned future investments. For this reason, a scenario approach is executed to highlight deviations in different exemplifications. Scenario A shows results of the income statement 2017 - the initial situation. In order a simple expenditure und revenue annual statement is conducted excluded hided positions like open supplier bills or duty of payments by members. Additionally, not all payments have been made in 2017, which resulted in a higher charge for 2018. Scenario B shows the full cost coverage calculation for 2017 in accordance to fixed and variable operating costs. Scenario C presents a possible practical suggestion for future operation in terms of price setting and cost coverage by considering major future investments. The calculation is the basis for RFV A e.V. future operation. A rather cautious calculation is applied on the basis of horse numbers and capacity of riding lessons. This risk has to be financially taken into account but should not have a serious impact on the riding club.

Revenues
The revenues of the RFV A e.V. are generated by four receiver cost centers: membership fees and admission fees, income of riding school, income of horse pension and income from subsidies and donations. Since donations and promotions are instable and dependent of either promotion willingness by people or the acceptance of Head Associations
promotions, amounts are considered conserved in real amounts for Scenario A and B and on average value resulting from previous received amounts from 2016, 2017 and 2018 in Scenario C.

**Membership and Admission Fees**
The membership and admission fee extents to the idealistic operations. Revenues generated are VAT free. The admission fee is currently 20 € per person, the membership fee is 10 € per person and has to be paid by all members monthly or yearly. The RFV A e.V. has between 70 and 90 members. From past data it can be concluded that there is an equilibrium between entrance and exit. The tendency specifically for children and youth riding students is slightly increasing. On average, six entrance members to four exit members per annum are observed. The general member numbers range between 70 to 90.

**Riding School**
Riding lessons have different rate variants. Members like children and students pay for once a week riding lessons a rate I flat rate of gross 45 €, for twice weekly riding lessons a rate III package of gross 70 €. The family discounts can be applied if either siblings or parents are also members. The discounted fee for once a week riding lessons for children and students is the rate II lump sum of gross 40 € or for twice weekly lessons rate IV flat rate of gross 50 €. Adults can avail themselves twice a week lessons for a rate V flat rate of gross 80 €. Riding lessons are taxed by a VAT of 7%. Basically, children and adolescents always ride under the supervision of instructors. Adults usually ride without instruction by just using one club horse. The majority of the members in the riding school are children, adolescents and students at weekly class attendance. The Association operates short below threshold value of 35.000€ in accordance to gross amounts the RFV A e.V..

**Horse Accommodation**
The current price for horse pension is gross 210 € per month for one horse. If one person has more than one horse, per horse a discount is applied of 10€. From previous years it could be observed that the RFV A e.V. accommodated between 14 and 20 privately owned horses. One till two persons own two or more horses. Therefore, slight deviation can occur in total amounts. The horse pension has a VAT of 19%.

**Expenditures**
In general, the costs are distributed evenly and allocated to the cost centers. In further investigation fixed and variable costs have to be determined. However, the number of school horses has decreased, and the number of pension horses has increased past years.
Therefore, costs cannot be bisected any further. In order to receive meaningful results, expenditures have to be partitioned by percentage.

**Fixed Operating Costs (FOC)**

FOC are all costs related to the maintenance and administration of associations day-to-day basis that do not change by increases or decreases in revenues. These expenditures have to be covered regardless of associations activity or performance. Within a riding association various fixed costs occur, in terms of economic perception this costs have to be covered. Fixed operating expenses consisted of salary and wage payments and related social security contributions, office and equipment expenses, electricity, water and heating charges. In addition, further expenses are incurred for the operation and repair of machinery, buildings and riding ground care. In addition, annual leases must be paid for the property of the plant and property tax. Clubs affiliated to the head organizations must also pay membership fees. Finally, for the use of a bank account fees have to be covered. It is assumed that operating costs stay relatively stable the next years. It is aimed to reduce duties in energy, water and heating consumption.

**Fixed Costs/ Asset Management and Investments**

In this cost center, all assets and accruals are summarized which represent a medium to long-term liability for the association with annual linear depreciation. Maintenance facilities & Buildings remain to existing buildings and facilities, as well as future investments. In addition, a riding facility has machines that are used daily for work or needed for the preparation of the riding, pasture and paddock grounds. Another new asset for the RFV A e.V. is Office & IT Equipment, which includes all technical equipment needed for modern association management. Currently, private laptops, storage devices or printers are used of the responsible members. In order to fulfill the data privacy policy and being independent of personal change it is very important that the association possesses own equipment in the future. The fourth important item is accruals. An association is allowed to form accruals up to a certain amount and holding over a certain period of time (§ 62 AO). Reserves have to be understood by charitable law. Charitable reserves may be accumulated side-by-side related to projects that comply by statutory purpose, a resource reserve to prevent general liquidity problems, reserves for the recovery of assets replacement or free reserves that are independent of the statutory purpose (Finanzministerium MV, 2017, p.25). Particularly for employee safety of the existing employees, but also with regard to hiring another employee, reserves have to be created. The complex itself needs urgent repair. Nevertheless, only gradually, the plants can be renovated. In order to be able to realize annually planned measures at least a small budget has to be negotiated. Another position Education & Training is intended as a budget for executives and employee training in the
future. The final important asset position is the association owned school horses. From a financial perspective horses are only negatively full depreciated if they leave the stock or added up if a horse appears to stock.

**Variable Costs**

The variable costs within a riding club relate to feed and lodging costs for private and association owned horses. The number of horses has a significant impact on the consumption of dietary supplements such as oat or minerals. Roughage is composed of hay, haylage and straw. The association uses as a litter sowing chips, which is technically much easier to handle, labor-saving in daily cleaning with improved hygiene. These costs are a component of the cost coverage contribution for private horses in the accommodation and association owned horses. Association owned horses, additionally, must also be provided with the necessary service, such as blacksmith or veterinary medications. Because there are several older associations owned horses, specific feed supplements and goodies for all is necessary. Furthermore, there are costs for the care and riding equipment as well as the monthly compensation for the instructors.
5.2.4. Cost Accounting

This section investigates in detail the initial financial situation of the RFV A e.V. and offers practicable solution proposals for the future. The first paragraph presents the fixed costs. Scenario A discloses the initial situation based on the numbers calculated for 2017. Scenario B indicates a more realistic cost lineup. The second paragraph focuses closer at the asset items. In the club statement itself these belong to the fixed asset management. Here, the various fixed assets of investment intuitions are presented and treated as fixed costs in the further calculation. Based on the initial situation in scenario A, additional items resulting from the survey results have been considered in Scenario B. All intended and expected investment costs at annual depreciation values of were considered in Scenario B. Scenario C indicates a practical approach. There was a deliberate renunciation of a percentage-based approach to impairment or a proportional cost of maintaining existing investments. It is assumed that, due to the investment in facilities, the cost of care will be approximately equal to that already included in the fixed costs.

In the third paragraph, the variable costs of pensions and club horses are broken down and presented on an annual cost basis.

The fourth paragraph investigates all three scenarios of subject to cost accounting contribution margin. Scenario A determines the initial situation compared to the realistic calculation of Scenario A Full-Cost. Scenario B initiates calculations including all asset investment intensions by determining price changes of revenue centers according to contribution margin and overall profit contribution. Scenario C represents a practicable approach that could be the basis for further operations.
5.2.4.1. Fixed Costs I – Operation

Table 2 summarizes two different scenarios concerning fixed operating costs of the RFV A e.V. Scenario A indicates actual incurred fixed costs of financial year 2017. In contrast to Scenario A, Scenario B considers all costs to be expected in the future. It was investigated by annual audits that in Scenario A some cost centers have been not incurred or not completely fulfilled.

The permanent employee was hired in mid-January 2017. Therefore, slight differences occurred in total wages and salaries in 2017. The review of social security contributions identified and confirmed incorrect social security contributions for the marginalized employees (SSC II) in 2017. Scenario B considers actual paid contributions for the salaried employee (SSC I) in 2018 and social security fees of the marginal employee (SS II). It is expected that wages and salaries will remain stable for at least the next two years.

The cost centers for office material and equipment is assumed to remain stable, however Scenario B includes a small buffer of up rounded amounts in contrast to cost centers energy, water, heating, waste disposal and animal disease payment. In 2016 to 2017 the RFV A e.V. recorded a significant increase in energy costs. These may be incurred by the increased use of the indoor arena. Although the roof has been cleaned, the light panels have darkened over time. Therefore, the light must also be switched on during the day.
addition, due to the increased number of old horses an additional feeding time was introduced at 22 o'clock in the evening. Thus, electricity is needed even in summer time, which was not the case in the past. Water consumption remained stable over the past two years. The fees for waste disposal remained the same, however Scenario B includes an annual container levy. Once a year bulky waste and other things such as old tires or large wood residues have to be eliminated in order to achieve orderliness on the complex.

Another item that was not assessed in Scenario A are animal disease payments. It was identified in 2018 that the association was indeed reported to the central district for animal health, but not at the Tierseuchenkasse. The amount of € 150 for own stock security has to be considered in the future. Another cost that was ignored in Scenario A are lease and tenure for pasture land and estate leasehold. In 2016 and 2017 only the lease of 1-hectare pasture land was paid. Contracts are in preparation that the other 6 hectares are also subject to a lease payment. For indicated further annual payments for estate leasehold (€ 1,560 a year) and the remaining 6 hectares. And it is assumed that the additional 6 hectare costs equal to the first one € 260 a year results in total of € 3,380 per annum.

Machinery expenses relate to minor repairs and fuel consumption. These are expected to remain the same. A small buffer of up rounded amounts was considered in Scenario B, as oil prices are subject to very strong fluctuations. Riding arena preparation includes aggregates such as magnesium in the winter so that the riding ground does not freeze and minor repair measures for the preservation of the riding, pasture and paddock grounds and fencing. These will remain approximately the same in the future and are slightly rounded up in Scenario B. The next cost center Insurance is expected to remain the same in the future. In 2019, a review of the insurance contracts is planned, possibly they could even fall slightly. But Scenario B considers a small up rounded buffer. Association fee refers to annual receiving amounts of donations and funds of head associations. These are assumed to stay constant in recent years and are slightly rounded up in Scenario B. Bank charges include all costs of bank account operations and transaction fees. These are expected to remain stable and are slightly rounded up in Scenario B.
5.2.4.2.  Fixed Costs II – Asset Management

Table 3 summarizes all existing and future asset investments of RFV A e.V. Fixed assets have been divided into five cost centers. Furthermore, different investment conversions determined in three scenarios. As mentioned before, dependent on future investment amounts impacting the price setting of RFV A e.V that will be in detail presented in chapter 5.2.4.4.

The first cost center maintenance facilities and buildings shows the original purchase price of the entire riding facilities, buildings and the indoor riding arena with € 93,951,00 with a depreciation period of 33 years on a linear basis, € 2,847 are amortized annually. The current book value of buildings on third-party land 2017 is € 41,753. The results of the survey indicate that the lighting systems are outdated and insufficient. In order to revise at least the existing floodlight to LED lighting at the outdoor arena including one additional light mast and small footpath lightning would require an investment of approximately € 10,000. Lighting systems can be written off by an economic lifetime of 19 years. Economic lifetime for depreciation in the calculation is according to AfA tables of the Federal Ministry of Finance Germany. This is accompanied by an annual linear depreciation of € 526.32 in impairment. This is just an estimated value according to market prices of LED floodlight.

Excluded in this assumption are possible financing costs. The next important acquisition would be new riding arena grounds in the indoor and on the outdoor riding arena. This investment is scheduled for 2020. However, association is dependent on the approval of

<table>
<thead>
<tr>
<th>Fixed Costs/ Asset investments</th>
<th>Acquisition Costs</th>
<th>Eco.Life</th>
<th>Depr. per year</th>
<th>Scenario A</th>
<th>Scenario B</th>
<th>Scenario C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2017/ Initial</td>
<td>All</td>
<td>Minimum</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Facilities &amp; buildings</td>
<td>93,951,00 €</td>
<td>33</td>
<td>2,847,00 €</td>
<td>2,847,00 €</td>
<td>2,847,00 €</td>
<td>2,847,00 €</td>
</tr>
<tr>
<td>Lightsystems</td>
<td>10,000,00 €</td>
<td>19</td>
<td>526,32 €</td>
<td>0</td>
<td>526,32 €</td>
<td>- €</td>
</tr>
<tr>
<td>Riding Ground</td>
<td>26,000,00 €</td>
<td>10</td>
<td>2,600,00 €</td>
<td>0</td>
<td>2,600,00 €</td>
<td>2,600,00 €</td>
</tr>
<tr>
<td>Horses</td>
<td>Stock N=10</td>
<td>28,600,00 €</td>
<td>-</td>
<td>-</td>
<td>2,500,00 €</td>
<td>- €</td>
</tr>
<tr>
<td>Machinery</td>
<td>Reitplatzplaner</td>
<td>2,500,00 €</td>
<td>5</td>
<td>227,27 €</td>
<td>0</td>
<td>227,27 €</td>
</tr>
<tr>
<td>Horse Trailer</td>
<td>7,000,00 €</td>
<td>5</td>
<td>636,36 €</td>
<td>550,00 €</td>
<td>636,36 €</td>
<td>636,36 €</td>
</tr>
<tr>
<td>Devices</td>
<td>1,000,00 €</td>
<td>8</td>
<td>90,91 €</td>
<td>0</td>
<td>90,91 €</td>
<td>- €</td>
</tr>
<tr>
<td>Office &amp; IT Equipment</td>
<td>Laptop</td>
<td>500,00 €</td>
<td>3</td>
<td>166,67 €</td>
<td>0</td>
<td>166,67 €</td>
</tr>
<tr>
<td></td>
<td>Data Storage</td>
<td>200,00 €</td>
<td>3</td>
<td>66,67 €</td>
<td>0</td>
<td>66,67 €</td>
</tr>
<tr>
<td></td>
<td>Equipment (Printer, Laminator)</td>
<td>400,00 €</td>
<td>3</td>
<td>133,33 €</td>
<td>0</td>
<td>133,33 €</td>
</tr>
<tr>
<td></td>
<td>Beamer</td>
<td>500,00 €</td>
<td>8</td>
<td>62,50 €</td>
<td>0</td>
<td>62,50 €</td>
</tr>
<tr>
<td>Accruals</td>
<td>Employees</td>
<td>100</td>
<td>9,19 €</td>
<td>919,00 €</td>
<td>0</td>
<td>919,00 €</td>
</tr>
<tr>
<td></td>
<td>Education + Training</td>
<td>500,00 €</td>
<td>0</td>
<td>500,00 €</td>
<td>0</td>
<td>500,00 €</td>
</tr>
<tr>
<td></td>
<td>Maintenance &amp; Repair</td>
<td>1,500,00 €</td>
<td>2,450,00 €</td>
<td>1,500,00 €</td>
<td>1,500,00 €</td>
<td>- €</td>
</tr>
<tr>
<td></td>
<td>Total:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Employees</td>
<td>100</td>
<td>9,19 €</td>
<td>919,00 €</td>
<td>0</td>
<td>919,00 €</td>
</tr>
<tr>
<td></td>
<td>Education + Training</td>
<td>500,00 €</td>
<td>0</td>
<td>500,00 €</td>
<td>0</td>
<td>500,00 €</td>
</tr>
<tr>
<td></td>
<td>Maintenance &amp; Repair</td>
<td>1,500,00 €</td>
<td>2,450,00 €</td>
<td>1,500,00 €</td>
<td>1,500,00 €</td>
<td>- €</td>
</tr>
<tr>
<td></td>
<td>Total II:</td>
<td></td>
<td></td>
<td>10,276,03 €</td>
<td>5,847,00 €</td>
<td>12,776,03 €</td>
</tr>
</tbody>
</table>

Table 3 Fixed Costs II - Asset Expenses and Investments Source own Calculation
the funding amount by Head Federations. The application will be submitted in 2019. The average cost of a professionally built riding ground for 55m x 65m space is € 80,000. Depending on the funding amount, which is either 60% or 75% from total investment, an equity capital of an average of € 26,000 has to be raised. Riding grounds are assigned to a 10-year depreciation with the investigated annual value of € 2,600. This value only relates to the depreciation and does not include any costs for care and maintenance.

A riding club lives from its horses in active operation. The horses themselves are not subject to depreciation. This is incurred on the basis of an entry or exit of stock. Horse book value accounted in 2017 is € 28,600 for 10 club-owned horses. Since the currently existing stock was acquired by own breeding the evaluation based on stock value quotation of Bundesministerium für Finanzen Deutschland- 14.11.2001, IV A 6 - S 2170 - 36/ 01- Project group 4/ Group value per Animal column 7. There it is defined that horses between 1 and 2 years accounted with a value of € 1,400 and horses above three years are valued with € 1,500. In Scenario A, no new horses were purchased. In 2018, an application for funding was made to buy two school horses with a total value of € 10,000. Scenario B implicates the worst case, that at least one club horse of € 2,500 can be bought in case of loss of support. In the case of grant award, the horses are added to total stock value. About this financial means, the club has currently as a small reserve for the acquisition of new school horses.

In the asset machinery facility, Scenario A includes a major overhaul of the horse trailer. It was decided that no further investments would be made into the existing broken 20-year-old trailer. This acquisition is absolutely necessary and therefore included in Scenario C. In case of emergency a clinic transport must be guaranteed, not just for association owned horse stock, but also as a service for private horse owners that do not have a trailer. Additionally, the association needs to be independent of private persons in order of lending a trailer. Reitplatzplaner are understood to mean purchases for the tillage of riding arenas, paddocks and pastures. Devices remain to electronic equipment like a drill or cutter that do current not exist in associations asset portfolio. The purchase prices are subject to strong price fluctuations depending on the manufacturer. Average acquisition cost have been applied for planners that are sufficient for our purposes in Scenario B.

The RFV A e.V. does not own IT and office equipment. This shortage must be eliminated in the future. The most urgent purchase is therefore sufficient data storage, that the association has at least its own exchangeable hard drive and data storage. Concerning the data protection security policy, the amount of data and very high costs no cloud solution comes into question. The other mentioned equipment is a nice to have. Currently, all data

---

1 Requested proposal of Nordsand GmbH for a professional established complete riding ground inclusive ground edging
2 Cross checked online prices for needed Reitplatzplaner of different providers
is in trustworthy hands and there is no urgent need for Laptop acquisition. In respect to determining practicable measures Scenario C does not include all office and IT equipment assets.

Accruals refers to any provisions intended to secure the operation of the association in the future. In order to protect current employees and including the hiring of at least one additional employee the association has to prepare a stable fundament as well as financially planning additional expenditures. Scenario B and C includes employee accruals at least a minimum of 100 hours to the minimum wage rate of € 9,19/ hour per year³.

The survey indicated major need of construction of the riding complex. It is necessary to save an annual budget for remedial measures in order to be able to finish at least one renovation project per year. Therefore, this position was considered in Scenario B and C. Provisions for education and training are intended to train board members, trainers and employees in order to raise associations long-term quality standards. So far, trainers have financed qualifications and trainings by themselves. In course of the strengthening and development of specialized knowledge, it would be desirable to establish such a funding pot. Therefore, was the provision included in Scenario B but excluded in Scenario C.

On the basis of previously determined figures applies for further investigation following sum amounts of total fixed costs of operating and asset investment management incurred: Scenario A consist of results investigated of initial results a total operating fixed cost I+II value perceived of € 46,214.07. Scenario B investigated a sum including all investment measures of € 57,887.03. Scenario C considers Scenario B of fixed costs I and includes most important investments remaining an of total € 53,680.03.

<table>
<thead>
<tr>
<th>Source</th>
<th>Scenarios</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>A</td>
</tr>
<tr>
<td>Fixed Costs I Operating</td>
<td>40,367,07 €</td>
</tr>
<tr>
<td>Fixed Costs II Asset Investments</td>
<td>5,847,00 €</td>
</tr>
<tr>
<td>Total operating Fixed Costs I + II:</td>
<td>46,214,07 €</td>
</tr>
</tbody>
</table>

Table 4 Sum Fixed Costs Source own Calculation

³ Minimum required hourly wage rate by 2019
5.2.4.3. Variable Costs

Table 5 summarizes all the variable costs per horse in the subdivision private and club owned horse. Oat is bought on an average value of € 2.660 accounting for a quantity of 10.660 kg per year. On average, one horse receives one kg of concentrated feed, which equates to 2 litres per day at costs of € 0.25/ kg/ per day. Each horse receives a ration of minerals to prevent deficiency. Salvana Minerals are purchased in 25kg bag at a price of € 48.68. Per day, each horse receives about 10 g. All horses receive hay and haylage twice a day within its stables. On average, each horse gets 10 kg hay or 5 kg of haylage per day. It should be noted that haylage contains more nutrients than hay, so less is given. Hay and haylage are bought in bales a’ 200kg for each € 25, resulting in a kilo price of € 0.13. Straw is used as roughage in RFV A e.V. The horses receive one bales of hay or straw on the paddocks ad libitum each horse can decide themselves. One bale is sufficient for up to 1,5 weeks per paddock. Therefore, an average consumption of straw is estimated by 2 kg/ day/ horse. Straw is also taken off in bales a’ 200kg at an average price of € 18, resulting in a price per kilo of € 0.09. Stable litter is used in the RFV A e.V. are wood shavings. The horse stables have a mat that is not replaced. It is daily cleared and interspersed twice a week by the staff. Every year, 4 deliveries of wood shavings is purchased at an average net price of € 1,150. The daily price is calculated by 4 time 1150€ divided by 12 month divided by 27 horses divided by 30 days, therefore a litter kilo price per day counts of € 0.47. This listing results in annual variable costs for a private horse of € 1,047.08.

The club horses have additional cost centers. Firstly, the annual veterinary fee of € 240 per horse includes two influenza/ herpes vaccines (€ 60), two worm treatments (€ 25 each) and one annual osteopathic treatment (€ 80).

Association owned horses are presented to the blacksmith every 8 weeks. Basically, the club horses run barefoot (barefoot care € 25 /per care /horse). Since three club horses

<table>
<thead>
<tr>
<th>Variable Costs</th>
<th>Days</th>
<th>P net/kg</th>
<th>Need kg/Day</th>
<th>Horse Accomodation Costs per Year</th>
<th>Riding School Costs per Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oat</td>
<td>365</td>
<td>0.25 €</td>
<td>1</td>
<td>91,25 €</td>
<td>91,25 €</td>
</tr>
<tr>
<td>Mineral</td>
<td>365</td>
<td>1,87 €</td>
<td>0.01</td>
<td>6,83 €</td>
<td>6,83 €</td>
</tr>
<tr>
<td>Hay</td>
<td>365</td>
<td>0.13 €</td>
<td>10</td>
<td>474,50 €</td>
<td>474,50 €</td>
</tr>
<tr>
<td>Haylage</td>
<td>365</td>
<td>0.13 €</td>
<td>5</td>
<td>237,25 €</td>
<td>237,25 €</td>
</tr>
<tr>
<td>Straw</td>
<td>365</td>
<td>0.09 €</td>
<td>2</td>
<td>65,70 €</td>
<td>65,70 €</td>
</tr>
<tr>
<td>Litter</td>
<td>365</td>
<td>0.47 €</td>
<td>1</td>
<td>171,55 €</td>
<td>171,55 €</td>
</tr>
<tr>
<td>Veterinary</td>
<td></td>
<td></td>
<td></td>
<td>240,00 €</td>
<td></td>
</tr>
<tr>
<td>Blacksmith</td>
<td></td>
<td></td>
<td></td>
<td>226,15 €</td>
<td></td>
</tr>
<tr>
<td>Supplement Feed</td>
<td></td>
<td></td>
<td></td>
<td>230,46 €</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
<td>50,00 €</td>
<td></td>
</tr>
<tr>
<td>Trainer Compensation</td>
<td>30,77 €</td>
<td>30,77 €</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 5 Variable Costs Source own Calculation
need irons at front legs (€ 80/ per care/ horse), the total annual costs are € 2,940 by an average of 13 club horses resulting to € 226.15 per horse. Additional feed includes haycops which are bought four times a year in 750 kg pallets for each delivery € 500, flax seed oil four times a year for each delivery € 75, two mueslis per month of each 25 kg bag for € 25 and every two weeks fresh carrots in 25 kg for 4 € each is required. This results in a total of € 2,996 of feed supplements per annum for 13 club horses resulting in a per horse ratio of € 230.46. Association horses own all their individual equipment of saddle and bridle, saddle blankets, winter blankets and fly protection. The RFV A e.V. will gradually replace the old saddles and bridles. Most blankets are donated in kind. Therefore, it is considered a small share of € 50 per horse per year. In total, an annual amount of € 4,800 has to be taken into account for both instructors. The two instructors are compensated with € 200 per person per month. The third trainer waives an administration fee and the fourth trainer bills privately. Therefore, the association faces no further obligations in instructor compensations. This results annually of 13 horses in per-horse instructor allowances of € 30.77. The total annual variable cost for one school horse is equated by € 1,824.45.

5.2.4.4. Profit Contribution Margin and Cost Coverage Contribution

This paragraph deals with the evaluation in three scenarios of the cost contribution for the private horse accommodation and the hour rate of riding school in terms of cost centre full cost coverage. Here, no donations were deliberately included in calculation, only revenues and expenditures remaining to the cost centre. Private donations are highly dependent on willingness of the people, therefore they have been ignored within the calculation. Annual Head Federations funding is quite steady and have been considered in the calculation. The profit contribution margin is including percentage proportionate distribution of idealistic income contributions. Scenario A presents the initial situation, Scenario B represents the “we want to have it all” situation and Scenario C provides a practical approach. Why to make the separation? Primarily, it is intended to achieve a financial healthy situation of the RFV A e.V. Previously, it was determined that a long-term full cost coverage of each cost centre can threaten the charitable status of the association. This is definitively not target. Therefore, the alternative overall profit contribution margin was conducted to aim at least a long-term “0” result.
### Table 6 Profit Contribution Margin

<table>
<thead>
<tr>
<th>Scenario</th>
<th>2017/ Initial</th>
<th>&quot;0&quot; PCM</th>
<th>Full Cost</th>
<th>All</th>
<th>Practical Approach</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accommodation Fee Net per Horse 19%</strong></td>
<td>28.180,00 €</td>
<td>35.715,68 €</td>
<td>35.000,32 €</td>
<td>35.661,23 €</td>
<td>31.058,82 €</td>
</tr>
<tr>
<td>N Private Horses</td>
<td>13.31</td>
<td>13.31</td>
<td>13.31</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>P Private Horses</td>
<td>176.47 €</td>
<td>223.66 €</td>
<td>219.18 €</td>
<td>212.27 €</td>
<td>184.87 €</td>
</tr>
<tr>
<td>P Gross</td>
<td>210.00 €</td>
<td>266.16 €</td>
<td>260.83 €</td>
<td>252.60 €</td>
<td>220.00 €</td>
</tr>
<tr>
<td><strong>Riding Lessons Fee Net 7%</strong></td>
<td>21.869,16 €</td>
<td>28.825,18 €</td>
<td>43.621,04 €</td>
<td>43.102,77 €</td>
<td>43.498,18 €</td>
</tr>
<tr>
<td>Total Lessons H</td>
<td>2256</td>
<td>2256</td>
<td>2256</td>
<td>3375</td>
<td>3375</td>
</tr>
<tr>
<td>P per Lesson Net</td>
<td>9.69 €</td>
<td>12.78 €</td>
<td>19.34 €</td>
<td>12.77 €</td>
<td>12.89 €</td>
</tr>
<tr>
<td>P per Lesson Gross</td>
<td>10.37 €</td>
<td>13.67 €</td>
<td>20.69 €</td>
<td>13.67 €</td>
<td>13.79 €</td>
</tr>
<tr>
<td><strong>Membership Fee 0%</strong></td>
<td>11.460,00 €</td>
<td>11.460,00 €</td>
<td>11.460,00 €</td>
<td>15.300,00 €</td>
<td>15.300,00 €</td>
</tr>
<tr>
<td>Members N</td>
<td>95.5</td>
<td>95.5</td>
<td>95.5</td>
<td>85</td>
<td>85</td>
</tr>
<tr>
<td>P Membership</td>
<td>10.00 €</td>
<td>10.00 €</td>
<td>10.00 €</td>
<td>15.00 €</td>
<td>15.00 €</td>
</tr>
<tr>
<td><strong>Association Funds</strong></td>
<td>2.620,50 €</td>
<td>2.620,50 €</td>
<td>2.620,50 €</td>
<td>2.200,00 €</td>
<td>2.200,00 €</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>64.129,66 €</td>
<td>78.621,36 €</td>
<td>92.701,86 €</td>
<td>96.264,00 €</td>
<td>92.057,00 €</td>
</tr>
<tr>
<td><strong>Variable Costs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Private Horse Average (N=14)</td>
<td>10.969,00 €</td>
<td>10.969,00 €</td>
<td>10.969,00 €</td>
<td>14.659,06 €</td>
<td>14.659,06 €</td>
</tr>
<tr>
<td><strong>Fixed Costs:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Costs I</td>
<td>40.367,07 €</td>
<td>40.367,07 €</td>
<td>40.367,07 €</td>
<td>45.111,00 €</td>
<td>45.111,00 €</td>
</tr>
<tr>
<td>Fixed Costs II</td>
<td>5.847,00 €</td>
<td>5.847,00 €</td>
<td>5.847,00 €</td>
<td>12.776,03 €</td>
<td>8.569,03 €</td>
</tr>
<tr>
<td><strong>Profit Contribution Margin:</strong></td>
<td>- 14.491,70 €</td>
<td>0 €</td>
<td>14.080,50 €</td>
<td>0 €</td>
<td>0 €</td>
</tr>
</tbody>
</table>

**Table 7 Private Horse Accommodation**

<table>
<thead>
<tr>
<th>Scenario</th>
<th>2017/ Initial</th>
<th>&quot;0&quot; PCM</th>
<th>Full Cost</th>
<th>All</th>
<th>Minimum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rev Average</td>
<td>28.180,00 €</td>
<td>35.715,68 €</td>
<td>35.000,32 €</td>
<td>35.661,23 €</td>
<td>31.058,82 €</td>
</tr>
<tr>
<td>VarCost Average</td>
<td>10.969,00 €</td>
<td>10.969,00 €</td>
<td>10.969,00 €</td>
<td>14.659,06 €</td>
<td>14.659,06 €</td>
</tr>
<tr>
<td><strong>Profit Contribution Margin (52% proportionally)</strong></td>
<td>- 7.535,68 €</td>
<td>0 €</td>
<td>7.321,86 €</td>
<td>0 €</td>
<td>0 €</td>
</tr>
<tr>
<td>Cost Coverage Contribution per cost center</td>
<td>- 6.820,32 €</td>
<td>715,36 €</td>
<td>0 €</td>
<td>9.099,08 €</td>
<td>9.366,65 €</td>
</tr>
</tbody>
</table>

**Table 8 Price Riding School**

<table>
<thead>
<tr>
<th>Scenario</th>
<th>2017/ Initial</th>
<th>&quot;0&quot; PCM</th>
<th>Full Cost</th>
<th>All</th>
<th>Minimum</th>
</tr>
</thead>
<tbody>
<tr>
<td>RevAverage</td>
<td>21.869,16 €</td>
<td>28.825,18 €</td>
<td>43.621,04 €</td>
<td>43.102,77 €</td>
<td>43.498,18 €</td>
</tr>
<tr>
<td>Total Operating Fixed Costs</td>
<td>22.182,75 €</td>
<td>22.182,75 €</td>
<td>22.182,75 €</td>
<td>27.785,77 €</td>
<td>25.766,41 €</td>
</tr>
<tr>
<td><strong>Profit Contribution Margin (48% proportionally)</strong></td>
<td>- 6.956,02 €</td>
<td>0 €</td>
<td>6.758,64 €</td>
<td>0 €</td>
<td>0 €</td>
</tr>
<tr>
<td>Cost Coverage Contribution per cost center</td>
<td>- 7.535,68 €</td>
<td>715,36 €</td>
<td>0 €</td>
<td>9.099,08 €</td>
<td>9.366,65 €</td>
</tr>
</tbody>
</table>
Table 6 includes results determined in private horse accommodation calculation of table 7 and calculations according to riding lessons in table 8. The calculation presents four different scenarios. Scenario A represents results and distributions of the initial situation by current price setting. The Scenario A “0” Profit Contribution Margin (PCM) present the initial situation with the overall cost coverage price setting. Situation A Full Cost highlights suggested price setting in order to gain full cost coverage for each cost center. Further investigation considers percentage cost distribution and average capacity distribution amounts of private horses (PH) and association owned horses (AH). In order to consider capacity fluctuation average number of horses have been considered in Scenario B and C. For all three Scenario A refer to the actual private horse capacity.

<table>
<thead>
<tr>
<th>N PH</th>
<th>N AH</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>11</td>
<td>12</td>
</tr>
<tr>
<td>14,0</td>
<td>13,0</td>
</tr>
<tr>
<td>52%</td>
<td>48%</td>
</tr>
</tbody>
</table>

Table 9 Capacity Source own Calculation

Scenario A 2017/ initial compared to Scenario A “0” PCM and Full Cost Accounting
The RFV A e.V. gained in Scenario A 2017/ initial a total revenue of €28.180 in private Horse Accommodation. This represents income generated by 13,13 private horses to a net price of €176,47. Additional revenues are perceived due to €21.869,16 in riding lessons. In total 2256 hours of riding lessons have been sold. Due to fluctuations of association horse employment the horse occupancy is still expandable. Depending of different rates for riding students and average lesson hour price is perceived of net €9,69. In 2017 a total revenue of €11.460,00 have been accumulated by 95,5 members at a rate of €10,00. The association received €2.620,50 of head association funds. Therefore, the association generated a total revenue of €64.129,66.

Horse Accommodations’ variable costs derive from actual costs occurred in 2017 per cost center. Total Operating Fixed Costs derive 52% of the total amount of €46.214,07 (table 4) resulting in a value of €24.031,31. The Profit Contribution Margin is abstracted by 52% of determined Profit Contribution Margin of table 6. Horse association receives a Profit Contribution Margin Loss of €-7.535,68. The Cost Coverage Contribution per cost center is calculated by subtracting variable and total fixed costs from horse accommodation revenues. Horse Accommodation ends up with a Loss of €-6.820,32. Same procedure was conducted for Riding Lessons. The variable cost resulting from income statement of 2017.
Total Operating Fixed Cost derive from 48% of total fixed expenditures of table 4. Riding School achieves in same calculations, similar to horse accommodation, a Profit Contribution Margin Loss of €-6,956,02 and a Cost Coverage Contribution of the cost center Riding Lessons derived by a Loss of €-21,751,88.

Scenario A “0” follows the same calculating procedures with the aim to determining relevant price rations for Horse Accommodation and Riding lessons in order to target a “0” Profit Contribution Margin. Analysis investigates a that the price for Horse Accommodation requires a net price of €223,66. In comparison to Scenario A 2017/ initial situation horse owner had to pay a 26,74% more of the initial price setting. In this Scenario Horse Accommodation would even operate above full cost coverage. Same procedure was conducted for Riding Lessons. Perceived price per lesson paid had to be net €12,78. This would mean an average price increase of 32,02%. Contrary to Horse Accommodation the riding school would still operate on a full cost coverage deficit of €-14,795,86. But all in all, both cost centers together would result in a “0” overall profit contribution margin.

Scenario A Full Cost aims to calculate both cost centers on Cost Coverage Contribution. This means both operations itself operate at “0” without compromising revenues of idealistic operations. In short, this means cost center revenue less variable and partial fixed costs have to be 0 in order to maintain Cost Coverage Contribution. In terms of this calculation measure would result of a Horse Accommodation net price of €219,18. In comparison to the initial situation a price increase of +24,20% and even higher price jump of +99,59% to net €19,34 would be incurred in the Riding Lesson price. As previously investigated Scenario A Full Cost is not the subject of long-term association existence and would be threatening charitable status. This investigation was done to raise the idea what prices have to be ascertained in order to operate the association with profits.

Scenario B “RFV A e.V. wants it all”
Scenario B ascertains price ratios for both cost centers in taking into account real equations of Fixed Operating Costs I (Scenario B) and Fixed Costs II Asset Investment assessment (Scenario B). Due to the ascend of fixed cost summarized in table 4 to €57,887,03 it has to apply a different price. In order to accomplish an overall “0” Profit Contribution Margin revenues have to rise to €96,264 an increase of 50,10% - a rather optimistic target to achieve within such a short time frame of associations operation. In financial point of view Horse Accommodation prices had to set up to net €212,27 a gross increase of €42,60 per horse by assuming an average of 14 private horses. The price per riding lesson was equated to net €12,77 in parallel boosting capacity of association horses in operation to an average hourly capacity of 3375 hours. This means an average net price increase of
+31,79% per riding lesson. Due to experience in comparison to competitor this price increase is rather acceptable but in same turn the overall quality of riding school offers has to improve.

The simple rule of thumb for profit-oriented riding schools is that each horse has to be employed three times a day - once for the horses' maintenance, once for the trainer compensation and once for the facilities - this is not necessary for RFV A e.V. The annual riding lesson capacity is calculated by nine horses, operating 50 weeks a year, by a usage of 1,25 of a six-day week employment. Even if there is a horse outfall in terms of sickness or injury retirement costs can be compensated by the other horses in operation. There is still room for capacity optimization of operation remaining to per horse utilization.

Furthermore, Scenario B considers a price increase of tax-free membership fee from €10 to €15 per month shifting the total amount of membership fee revenue to €15.300 an improvement of +33,51% by the assumption of 85 members. Member rate kept low in this calculation in accounting member emigration. Association Funds have been valued at a lower margin determined by average payments of 2016 to 2018 toward an aggregated annual vale of € 2,200.

Variable costs of private horses a calculated by the results of table 5 multiplied by an average of 14 private horses. Association owned horses' variable are accumulated by an average of 13 horses including the employment of the two lease horses. The agreement of lease horse is that they are cost free in Horse Accommodation, but leaser is responsible for extra costs like veterinary, blacksmith or other treatments. Fixed Costs I and II for each cost center derive from table 4 equated sums in consideration of percentage cost distribution (table 9). The overall associations result would be “0”.

**Scenario C Practical Approach**

Scenario C targets to achieve “0" profit contribution margin while taking minimum asset investments into account. This is a practical suggestion to the RFV A e.V. future price setting in accordance to announced investments. Firstly, Fixed Costs I are equated from Scenario by in table 2. Asset investments – Fixed Costs II – remaining to Scenario C from table 3 take depreciation values of facilities and buildings into account, the riding arena ground investment, the new acquisition of a horse trailer, the data storage application and accruals for employment and maintenance and repair. This results in a sum of €53.680,03 in overall fixed costs. Those are applied by percentage deviation of table 9 to the individual cost centre. Variable costs remain the same incurred by Scenario B assuming an average of 14 private horses and 13 association owned horses presented in table 5.

According to survey results, a willingness to pay for horse accommodation, an increase to a monthly liability of €235 including membership fee was accepted by most private horse owners. This would result in a total net revenue of €31.058,82 for Horse Accommodation.
In consideration of the same utilization of the school horses, an hourly riding lesson rate must be applied of net € 12.89. The annual revenue generated by the riding school would be € 43,498.18. Same circumstances like in Scenario B, membership fees were calculative remained by € 15 per member/ month with an average of 85 members. This would result in a revenue of € 15,300. Association Funds were valued at a lower value. The stated annual value of € 2,200 gives the average of payments from 2016-2018. Overall, the RFV A e.V. annual total revenue would yield € 92,057. This increase in revenues is necessary to meet the expenditures of the fixed costs I and II in order to reach at least a total profit contribution to "0". Even Scenario C aims a loss regarding Cost Coverage Contribution of each costs centre, €-9366.65 in Horse Accommodation and €-5,986.15 in Riding Lessons (table 7 and 8), the association would be able by rising prices within an acceptable level to accomplish future investments by targeting a total Profit Contribution Margin of “0”.

5.2.5. Research Findings and suggestions

The scenery presentation of the calculations identifies comparable results. Scenario A shows that the RFV A e.V. neither achieves a cost-coverage contribution of the individual cost center, nor does it make zero overall operating profit contribution. In the evaluation of the example Scenario B, it was determined if all stakeholder wishes derived from the survey and suggested investments are realized a significant boost of revenues is essential to cover current costs. An emigration of stakeholders specifically private horse owners can be granted for sure. Thus, this is not an assessable approach.

Scenario C considers the most important asset management investments. Revenues have to increase significantly by +43.55%. Contrary to Scenario B the realization is rather optimistic doable in concern of price increase of each cost center. It considers a pension price increase within the acceptable liability limit of private horse owners. According to the huge demand in riding lessons for children and youth with low competition a more “risky” price strategy can be followed. All in all, investment is only possible by realizing price increases. Scenario C indicates a future beneficial price setting for the RFV A e.V. without having to fear considerable emigration of the stakeholders. Fact is the association can only recover financially as if prices increase. Compared to other competitors, the proposed prices are still in the lower segment. The RFV A e.V. has to ascertain improved service quality, an optimized horse utilization in operation and revise future supply repertoire. The main target of RFV A e.V. is to achieve long-term "0" in overall profit contribution, while saving, repairing and embellishing the entire association complex.

5.3. Equitation Associations Analysis

A club analysis is a sensible measure to gain more clarity about the RFV A e.V. This paragraph is about becoming aware of its strengths and weaknesses. In addition, core
competencies can be derived, especially in areas such as high level of competition or where are questions about networking with cooperation partners or outsourcing individual tasks.

The SWOT analysis represents an important analytical model in strategic management and company internal and external factor analysis. It is a situational analysis of an organization (Hunger/ Wheelen, 2014, p.90). The procedure initiates the process of developing a strategic fit between internal and external factors (Hunger/ Wheelen, 2014, p.90). The SWOT analysis investigates opportunities and risks arising from association's environment. It summarizes the main findings of external factors and internal capabilities of the association. This analysis is composed of internal analysis - strengths and weaknesses, as well as an external analysis of opportunities and threats. The strategic objective consists of the strengths and opportunities. Based on this, it can be deriving strategies which should ensure the long-term success of the association. The corporate strategy focuses on strength-related combinations. The means seizing identified opportunities through the use of strengths (SO combination) or use the strengths to threats from the operation avert (ST combination).

The SWOT analysis is based on the SWOT standard model and is supported by autoethnographic implications and results from previous investigations of stakeholder survey and the economic analysis. The autoethnography is an ethnographic field observation in which the researcher is considered a participant or insider of the examined field. The insider acts and focuses of self-observation or self-reflection approaches regarding of data collection. Personal assumptions are substantiated by statistical material and documents. (Döring/ Bortz, 2016, p.341). Within this thesis includes inside knowledge and over the years' experiences observations. The data generated is not subscripted but supported by external statistics.

5.3.1. SWOT

In the previous chapters, the strengths and weaknesses of the case association were analyzed in the form of a satisfaction survey of the internal stakeholders and cost accounting calculations. Taking into account the results, the opportunities and risks could be filtered into a generalized environment and captured in an opportunity-risk and strengths-weaknesses profile. Other environmental factors such as the local demographics or borrowed capital acquisition are included in the investigation.
<table>
<thead>
<tr>
<th>Strengths</th>
<th>Weaknesses</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Charitable Organization</td>
<td>• Rehabilitated plants and buildings</td>
</tr>
<tr>
<td>• High degree of awareness</td>
<td>• Seasonal liquidity shortages</td>
</tr>
<tr>
<td>• Local embeddedness</td>
<td>• Internal association culture</td>
</tr>
<tr>
<td>• Expertise in operations management and horse husbandry</td>
<td>• Partial weak expertise of members of the Executive Board</td>
</tr>
<tr>
<td>• International experiences</td>
<td>• Limited capacity of association owned horses</td>
</tr>
<tr>
<td>• Skilled and experienced employees</td>
<td>• Low willingness to pay by internal stakeholders</td>
</tr>
<tr>
<td>• Certified Instructors</td>
<td>• Weak service orientation</td>
</tr>
<tr>
<td>• Cooperation intentions with competitors</td>
<td>• No property possible, only lease</td>
</tr>
<tr>
<td>• Networking mentality</td>
<td>• Poor connection to public transportation</td>
</tr>
<tr>
<td>• Motivated team</td>
<td>• Lack of strong partners and sponsors</td>
</tr>
<tr>
<td>• Adaptable association structure</td>
<td>• Missing strategically direction</td>
</tr>
<tr>
<td>• Large pool and readiness for community service</td>
<td>• Low active public relations</td>
</tr>
<tr>
<td>• Existing facilities and buildings are not liable and paid off</td>
<td>• No to low accrued reserves</td>
</tr>
<tr>
<td>• Professional web presentation</td>
<td>• Few and weak structured offers</td>
</tr>
<tr>
<td>• Local feed supply – long-term relationships</td>
<td>• Missing Traditions</td>
</tr>
<tr>
<td>• Rehabilitated plants and buildings</td>
<td>• Seasonal liquidity shortages</td>
</tr>
<tr>
<td>• Local feed supply – long-term relationships</td>
<td>• Ecological disasters: too much rain, great dryness</td>
</tr>
<tr>
<td>• Constant birth rates</td>
<td>• Increase in animal diseases</td>
</tr>
<tr>
<td>• Promotion of equestrian sports by public authorities (EU, BFV, Ministries)</td>
<td>• Economic downturn</td>
</tr>
<tr>
<td>• Most members are ready to change</td>
<td>• Stricter animal welfare law demands new husbandry conditions</td>
</tr>
<tr>
<td>• Leadership change in 2019</td>
<td>• Stricter EU guidelines</td>
</tr>
<tr>
<td>• Very positive mood in the population toward horses</td>
<td>• Seasonal fluctuations in winter</td>
</tr>
<tr>
<td>• Social significance and role diversity of the horse increases in the future</td>
<td>• Low wage level</td>
</tr>
<tr>
<td>• Change of values: Consumption preferences in favor rising leisure orientation</td>
<td>• Poor payment habits</td>
</tr>
<tr>
<td>• Risk Management</td>
<td>• Strategic reorientation not wanted by all internal stakeholders (emigration)</td>
</tr>
<tr>
<td><strong>Opportunities</strong></td>
<td><strong>Threats</strong></td>
</tr>
<tr>
<td>• Unused space (photovoltaics)</td>
<td>• Market entry of new competitors’ in the surrounding area</td>
</tr>
<tr>
<td>• Opportunities in manure removal (biogas)</td>
<td>• Ecological disasters: too much rain, great dryness</td>
</tr>
<tr>
<td>• Low interest rate for credit (for long-term debt interest changes)</td>
<td>• Increase in animal diseases</td>
</tr>
<tr>
<td>• Potential human resources &amp; developments</td>
<td>• Economic downturn</td>
</tr>
<tr>
<td>• Constant birth rates</td>
<td>• Stricter EU guidelines</td>
</tr>
<tr>
<td>• Promotion of equestrian sports by public authorities (EU, BFV, Ministries)</td>
<td>• Seasonal fluctuations in winter</td>
</tr>
<tr>
<td>• Most members are ready to change</td>
<td>• Low wage level</td>
</tr>
<tr>
<td>• Leadership change in 2019</td>
<td>• Poor payment habits</td>
</tr>
<tr>
<td>• Very positive mood in the population toward horses</td>
<td>• Strategic reorientation not wanted by all internal stakeholders (emigration)</td>
</tr>
<tr>
<td><strong>Table 10 SWOT Findings</strong></td>
<td><strong>Source</strong> own Illustration</td>
</tr>
</tbody>
</table>

January 6, 2019
Wiebke Daniela Kuss
5.3.1.1. **Strengths**

Non-profit organizations have the great advantage of receiving donations and subsidies tax-free and using them for the common good of the association purpose. That is a major advantage compared to private competitors. Efforts have to be invested to further expand this source of income in the future. Through the local proximity and embedment achieved through sporting and breeding successes in the past the club was able to distinguish a name. Especially our chairman is a notoriety in the horse scene in Mecklenburg-Vorpommern and beyond. In the future, the club can benefit by board members with cadre affiliation and certain reputation and many contacts to reputable trainers and committees of the head organizations.

The association fostered strong relationships to long-term suppliers. This has the benefit being not directly affected by seasonal feed shortages to mainly stable prices. Internal and external an increasing networking mentality was established specifically the good relationships to competitors enabled benefits to both sides. Especially in training aspects there is a supporting behavior. Live and let live is the main device. In the future it is intended to have a strong cooperation with a new competitor. Since both parts supply different key services there is no direct rivalry. In future prospects both parts can compensate gaps by the other party and consequently benefiting from each other.

The association has 50 years’ experience and expertise of association management and horse husbandry. Even if the chairmanship will change this knowledge is still available and has been transferred to the younger generation. Past knowledge combined with international experience is another major advantage. Another major strength is that all teaching instructors have qualifications and trainer certificates. Specifically, in associations and riding school this uniform qualification is not always given. In Vorpommern-Rügen exclusively few certified instructors are available therefore it is another qualification strength. Daily stable work is done by skilled and experienced employees what provides and enables a qualitative service.

With the leadership change in 2019 the association is ready for the transformation. Most members and the board are motivated to fight this challenge. According to increasing member numbers there is a huge pool of available human resources to access for work support and voluntary engagement. In order to motivate people engaging in voluntary it is intended to restructure informal responsibilities by open the “door” of the management board by establishing team forces, guided and officially responsible by one official board member. Traditional rigid structures limiting associations efficiency and creativity in terms of work to be done. Another advantage is that more people are integrated in associations future development that has an emotionally binding effect and supports reducing the vulnerability of the Board of Management. In focus to future investments the association has a likely initial situation that all facilities and buildings are not liable and paid off. In
respect to acquire external capital by for instance banks in form of loans or property mortgage. Another strength compared to competitors the RFV A e.V. possess a professional established website in 2018. In the past the mistake was made that the official website accesses were owned by an external private person. In the course of private changes, the website was deregistered without the knowledge of the association. In order to avoid this in the future, the new website was created and is fully owned by the association.

5.3.1.2. Weaknesses
The results of the survey investigated many buildings and facilities need construction. This fact combined with a currently unstable financial situation can be considered as the main weakness. Already in 2018, some smaller investments were made such as the purchase of a new Schäffer\(^4\) fork or the roof cleaning and repair are only the first measures. Especially in the summer time when supply of feed for the year is purchased, it can quickly come to a payment shortage. This, in turn, has an impact on the formation of reserves. Currently, there is no allocation of reserves to certain cost centers, which is why the buffer saved in 2018 will be used for already known liabilities coming up beginning 2019 for compensation payments of previous year defaults. In December, an examination of the pension insurance will take place, it is already clear that additional payments have to be made because it was failed to register an employee. Another financial challenge are open payments of the lease for grassland from 2016-2018. Since no contract has been completed and there is no claim, but it has to be taken into account. In addition, no software for accounting and administration has been implemented, which make the traceability and management particularly difficult. The club itself does not possess IT equipment suitable software should be implemented beginning of 2019 after association owned equipment is acquired to eliminate this weakness. Another unfavorable fact is the poor public transport linked to the countryside. Although there are daily buses at school time but not beyond, therefore, stakeholders rely on their own vehicle. Riding students often take the bicycle in summer. While the club is located in a rural location, bike paths are often only partially expanded so it can be dangerous for children and adolescents in the evening or in autumn and winter.

Another point of weakness is that the property of the club grounds belongs to the community. Only established buildings and facilities are owned by the association. Even there is a lot of arable land around, but it is a huge administrative and community-political challenge to get more leased areas. The major weakness is the internal associations culture. Envy, resentment and lack of togetherness weaken the club as a whole. There is

---

\(^4\) Kind of small farm tractor to transport feeding bales, preparing riding grounds, transport heavy materials, etc.
a lack of traditions and communal events with a link to constructive problem solving and feedback. The reason could be the lack of strategic orientation. Many members do not even know our statutes and the purpose of the association, which is why the concept of service often collapses with the purpose of the association. Due to the partly weak expertise of some board members, it is very difficult to establish a professional management. This in turn has an impact on the entire operation of the association. Weaknesses in know-how and in recognition of commitment harm the association in terms of quality of service to stakeholders and in the ability of linking long-term relationships with strong partners and sponsorships. Until then, active public relations, supply structure and donations have been made due to the effort of individuals. It lacks the team spirit need to look beyond the gardens’ fence. Another sobering finding is the low willingness of internal stakeholders to pay for additional service and performance. On the one hand, this is due to the fact that Mecklenburg-Vorpommern has the lowest wage level of average of €24.604 in the whole of Germany (Statistisches Amt MV, 2014, p.60), but still rooted is the communist conception of "association" from the past, that equitation in associations is affordable to everyone who has interest. The regimes changed while the associations cannot purely trust in grant permission. It has to align its purpose realization by independent economic performance. So far, the club has mainly positioned on riding lessons and horse boarding. Recent developments have been not considered in the usability options in equestrian sports. Another weakness is that the club currently cannot fully exploit its capacity. Many of the existing club horses are elderly and can only be used conditionally in the riding school.

5.3.1.3. Opportunities
It is very important to note first that the future leadership of the club already paves associations way realizing future possibilities. A change of leadership is always a special challenge for an association. Recent internal developments show that new members have a special interest to get involved in associations activities. Basically, the leadership will pass on familial and most stakeholders show confidence in this person. New ideas can be introduced, and the entire structural process can be professionalized in medium term. The big advantage is that the future leadership has international experience and many years of practical expertise and professional qualifications.

The society is positive toward the cultural good horse. The social significance and the versatile operational possibilities of the horse are developing. Another gratifying development is the values change within society in favor of leisure design. Additional supportive development are the constant birth rates (Statistisches Amt MV, 2002, p.12).

The core task of the association is the children and youth work. Although there has been a tendency to see a decline in the willingness to take on honorary positions, the association can draw on a large pool of human resources. Basically, the focus primarily was based on
the commitment of the members, especially with the children and their parents are unused resources that could be used for projects. Additionally, Mecklenburg-Vorpommern is overaged (Statistisches Amt MV, 2002, p.12). This means in terms of future restructuring the RFV A e.V. should also include offers for elderly people.

According to intended asset investments the moderate development of interest rates is favorable. In case of missing internal capital external resources can be acquired through borrowing or subsidies. There is a whole range of funding programs available at local, national or EU level that has not been fully exploited. Rural companies are also showing willingness to support equestrian sports. One major funding program are the EU subsidiaries for larger construction projects of an association. Particularly sustainable intentions such as switching to LED lighting is subject of funding.

Other options that have not yet been considered are the leasing of roof areas to photovoltaic companies. There are already attractive proposals from interested parties. The RFV A e.V. will vote for this opportunity in 2019. It is impossible for the club to operate an own solar panel. From a financial point of view, it makes no sense, because those are very expensive in acquisition by moderate outcome. As a possibility, therefore, renting the roof itself would be very attractive and provide additional income for the RFV A e.V. The roof space matches 4800m² and a proportionate share of generated electricity can make an attractive additional income without acquisition and maintenance costs. Although currently the manure disposal is free of charge for the club, biogas plants provide another the opportunity of generating additional income. The next biogas plant is 10 km away, a second 15 km. So far, no further efforts have been made to exploit this possibility. It should be noted that not all biogas plants are suitable for horse manure. A third option would be to dry the horse manure, shred it and sell it as organic fertilizer. However, this requires more machines and space, therefore it is not a practical option for the association. Furthermore, other innovative technologies like automatic feeding stations are not subject for this association. All in all, it is advised to permanently searching for upcoming technologies or practices that are affordable and beneficial in long-run for the association.

Another option would be renting or in compensation for sponsorship providing for possible advertising space and incentives. Another practical approach would be to finance horses through sponsorships of companies. In West Germany, some riding clubs were able to enter into such contracts, were able to win well-trained horses for school riding. The curiosity of accessing new information channels become important and a deeper meaning. Especially the field of possibilities, enhances creativity, communication and the courage to implement in demand!
5.3.1.4. Threats

The association is exposed to several internal and external sources of risk which impact operation and can threaten the survival of an association. The term "risk" can be defined in terms of cause and effect. Looking at the cause is risk the consequence of an information decryption which exists at the time of a decision. (Näther/Theuvsen, 2012, p.10) Dealing with risks is as common in a horse farm as it is with pasture, stable or barn. Thus, the pastures and paddocks are exposed to the daily fluctuations of the weather; also animal diseases, the loss of labor or a tightening of the competitive situation are among the dangers that threaten every horse farm (Näther/Theuvsen, 2012, p.8). For these riding associations is therefore exposed by a particular variety of the risks. According to Näther and Theuvsen, clubs are proposed to treat risks using a four-step scale. First, the risk identification is based on various types of risk, followed by rating the risk in relation to relevance. The third step is risk management in the context of measures to prevent, reduce, transfer and assume risks. The last level is internal risk control by the association. This refers to the organization in terms of planning, control, information and coordination of the various sources of risk. An uncertain factor is climate change. Prolonged drought not only increases the intrinsic demand for water, it also has an impact on feed supply. Especially 2018 indicated a forecast in terms of fodder shortage. The forage hay price increased by 100% in some regions. The association was unaffected by this price increase, fortunately the region near the Baltic Sea survived the summer largely unscathed. In addition to large drought, floods also have a negative impact. Although the riding arenas are well drifted, deluge-like rains have an impact on the paddocks and pastures.

Tighter regulations in animal welfare and husbandry conditions may become a problem in the medium term. The stables of the horses are initially oversized but might be changing in future by animal welfare regulations. The newest regulation initiated becoming law by 2021, that each horse has to have at least two hours every day of free outdoor movement on a paddock, is not negatively affecting the association. However, there is a strong demand for horse pension. The RFV A e.V. would have the opportunity to set up another stable section. However, it could cause problems by compressed stabling of horses may exceed specified levels of ammonium and nitrates. Basically, the RFV A e.V. welcomes stricter requirements to animal welfare and husbandry.

Especially tournament horses or a change of horse stock increases the risk of introducing a disease. It is of great importance to reoccurring inform members about various animal diseases and provide prevention approaches.Protected is the domestic horse stock through vaccinations and strict controls of incoming horses. Due to the rural location, competitors tend to be more spacious. Increasing demand of riding school and horse accommodation may appeal establishing future competitors.
Basically, the rivalry among existing competitors is rather mild, yet they should never be completely ignored.

Price increasing measures should be implied deliberately. Economic downturns of Mecklenburg-Vorpommern may have a negative effect on the overall demand for a leisure activity or horse husbandry. Riding is an exclusive and very expensive sport. Mecklenburg-Vorpommern has the lowest wage level in Germany. While there are official policies designed to offset this divergence in the long term, it takes time. On the other hand, the seasonal fluctuations in riding school operation is more difficult to manage. Often, children give up the hobby in the cold season, which releases capacities on the one hand, but usually remains untapped until the spring. Based on perceived experience, some members have a poor payment behavior. It turns out that some members are simply not able to pay.

In concern to previously determined suggestions for future price setting to secure association survival should establish a strict payment and surveillance policy. In order to supply entrance offers to low income families specific offers can be designed to compensate monetary discount. Overall, the financial health of association comes first!

5.3.2. SWOT Combination Strategies

This paragraph suggests possible strategies in order to overcome SWOT results by connecting the external and internal information of the initial situation of RFV A e.V. operations by determined visible strategic options. There are four groups of feasible strategies derived in SWOT combinations:

• SO: strengths of the association related to the opportunities of the environment
• ST: strengths of the association related to the threats to the environment
• WO: weaknesses of the association related to the opportunities of the environment
• WT: weaknesses of the association related to the threats of the environment.

SO Strategy

The upcoming change of leadership has the potential to further develop and consolidate of existing strengths, recognizing the traditions of values and the purpose of the association. It is not about reviving old ones, it is about preserving and building on existing ones. The local awareness can be used to attract potential sponsors and partners. The association has space and online presentation that is visited by many different people and thus can increase the level of familiarity of a company. A charitable organization is only as good as the team behind it. The positive attitude of the population to the horse, as well as internally existing relationships with the surrounding community, can be expanded to, for example, inspire older people for the horse.
**ST Strategy**

Thanks to the equitation networking mentality, negative events and “news” spread very quickly, therefore it can be assumed that specifically imminent threats reach a prepared association. Due to gained long-term experience in horse husbandry, over the years’ various challenges have been overcome already that affected the association through external events. By reason of the rural location, negative events usually have a delayed effect on the club, which can be intercepted by in time management action taking. Additionally, the basic tendency at national and EU level is supportive regarding clubs’ information of financial means and free consultation advice. The association should in the future rely even more on cooperation between competitors. It would even be possible to enter into international cross-association partnerships. This would have a beneficial effect by offering members the opportunity dares to look over the garden fence.

**WO Strategy**

The circumstance of obtaining cheap borrowed capital offers the association another opportunity to finance repair measures. Currently, the club is free of dept. However, loans should only contemplable if the financial situation has stabilized and reliable forecasts can be made for further developments. In principle, the club should try to realize reconstruction measures from its own financial resources or through granted subsidies. In order to generate additional income, renting the associations roof for photovoltaic or the proximity to biogas plants to exploit horse manure are two realistic measures. This, in turn, would at least partially compensate seasonal liquidity shortages by an increased consistent income. In addition, repair costs for the roof could be eliminated and it would be avoided to collect too much horse manure.

Demand for leisure time activities is increasing through the change in social values. If you ask horse people where they can best relax, most will say: while being with horse. Equitation offers the opportunity to switch from one world to another. The horse immediately perceives your mode and demands your focused concentration. Generally, being with the horse lets you forget everything else during this time. Objectively speaking, if the animal did not live in captivity, the horse would not need humans- contrary to horse-minded people, they need the horse- as a resting place, as a friend, as a task, as a therapist, as a teacher, as a sport or leisure partner. The role diversity of using a horse will increase in the future. I am sure the cultural good horse will be preserved and becoming even more important. This is a chance for the RFV A e.V. to design market demanded offers by considering the young, the middle ages and the elderly people. It is not all about riding on a horse back, it is about caring or just being with the horse and it is a place where volunteer support is always welcomed.
The RFV A e.V. has the opportunity to revive the old and establish new traditions with a new leadership team in April 2019. Small social measures have the power to significantly improve from the inside out club’s climate in aiming to overcome this weakness. It is already happening that from the top to the bottom clear affirmative impulses inducing a positive feeling in internal stakeholder’s mind. The association as a team has the mission, anticipation and willingness to change. The disposition to expand the existing has a great potential! It is intended to develop an "open" board in which many more members have the opportunity to contribute and realize their ideas. Of course, there is a risk of failure to try something extraordinary, but I still believe it depends on an attempt. The real important function of the new first chairmanship is the representation of the living "draught horse" by providing strong, clear leadership and communicating the alignment of associations objectives and visions.

**WT Strategy**

Fortunately, weaknesses can be compensated by strengths or opportunities in the case of RFV A e.V. External uncertainties can be determined and integrated into a comprehensive risk analysis report. Establishing a risk analysis report is wisely suggested in order to improve and speedup required decision making. Basically, the riding association should always have an ear to the current events of internal developments and to the local external environment. In order to be able to intervene and implement measures in time, a well-trained management with a far-sighted view is urgently needed on the one hand to recognize sources of risks and mitigate weaknesses.

Specific strategy formulations will be elaborated and defined in chapter 6.3. This is carved out by including all results of the investigation and align them into a holistic framework.

### 6. Sustainability Performance in Equitation Associations

Previous investigations have been determined to obtain a holistic view of relevant internal and external affect and impact factors. The intension is to integrate all factors by composing individual aspects of each triple bottom line dimension in order to develop a sustainability model for an equitation association. Basic socio-economic transformation processes, ecological developments or global crises effects, an intensified competition and a fundamentally increased market dynamics complexity and changing needs of internal and external stakeholders influencing nonprofit organizations in scope of action, design and time. (Kaltenbrunner, 2017 p.213 in Theuvsen, L. et al. 2017). In identifying interrelationships, the association has the opportunity to improve operational decision-
making and enhances the integrate linkages between the strategies affecting the society, environment and economic (Epstein/ Buhovac, 2014, p.29).

6.1. Creating Sustainable Value

The world is changing dramatically. Companies and people are switching and becoming aware of the importance of sustainability. The idea of sustainability represents the integration of increasing expectations for economic, social and environmental performance. Even riding associations are enabled to contribute sustainability development measures by integrating simultaneously the triple bottom line (Hart/ Milstein, 2003, p. 56). The global challenges have to be considered at different levels in order to develop suitable strategies and practices that support the coherent three pillars and generate value for the stakeholders. It is investigated that firms that integrate sustainability can benefit in the future. According to Hart/ Milstein (2003, p.57), key dimensions of stakeholder value and associated global sustainability drivers can be classified into four dimensions. The first dimension, Innovation and Repositioning, focuses on the identification of drivers and linked strategies for the internal tomorrow. The second dimension, Growth and Trajectory, defines drives and links future and external orientation. The third one, Cost and Risk Reduction, has an initial and internal perspective. The final one, Reputation and Legitimacy aligns the internal and current perspective. According to Epstein and Buhovac, value is related to market and non-market impacts associated to economic, social and environmental aspects. Remaining to shareholders' perception it has to be understood how to evaluate triple bottom line value. The total value given to a product or service is defined by use value plus option value plus intrinsic value. The use value is related to the term perceived in utility satisfaction. Option value and intrinsic value refer to not directly related perceived utility. It is associated with future benefits of a product or service that might yield uncertainty, or in terms of resource consumption responsibility.

In order to taking into account associations primary sustainability drivers and to accomplish sustainable value for shareholders, Hart and Milstein’s sustainable value framework is applied for the RFV A e.V.:

**Dimension: Innovation & Repositioning (internal/ future)**

*Global Drivers: Clean Tech, Footprint, Dust*

*Strategy: Sustainable material usage*

Aware decision for future investments

Association Payoff: Innovation & Positioning
This dimension is emerging in context of the riding association. Primary focus before was the economical resource utility in terms of price and performance ratios. Specifically, for future investments in accordance to condition improvement an aware decision about employed material can be considered. There is the question of material lifetime. For instance, the performance of renewable wood balks compared to degradable or duroplastic plastic balks or the different qualities of aggregate for riding grounds is subject for further investigated. In addition, the development of innovative technologies applied in equitation operations have to mentioned. It is conceivable to consider modern husbandry concepts in this area (open stalls, active stables, paddock/ pasture design or automation feeders)⁵.

**Dimension: Cost & Risk Reduction (internal/ initial)**  
*Global Drivers: Energy, Water, Pollution, Soil Use*

Strategy: Utilisation and awareness of consumption  
Minimize energy consumption, prevent pollution and careful soil management  

Association payoffs: Cost Reduction  

Especially in terms of soil management and water and energy consumption immediate reduction actions are realizable. Although, there is a strong awareness, the electricity consumption reduction can be only achieved by future investments (LED Light installation of all lighting systems, brightening the indoor arena gable by the revetment with translucent material). The association pastures are processed by attorney of surrounding farmers, therefore it can be assumed a professional soil possessing. The RFV A e.V. facilitates the regulation that brought waste is disposed by each individual in home trash. Otherwise, a waste separation in organic, paper, glass, plastic or residual waste is carried out on site. Biodegradable waste like manure, hay waste or fruits are composted and later used as natural fertilizer by local farmers in surrounding fields.

**Dimension Growth Path & Trajectory (external/ future)**  
*Global Drivers: Human and Animal Welfare, Inequity*

Strategy: Integrated purpose and sustainable vision realization  
Development of a shared vision and road map in order to meet demand  

*Associations payoff: Growth Path*

---

⁵ Even if different concepts and the benefits of automation technology not part of this thesis it is important to mention. Open Stable and Active Stable remain to husbandry concepts that are closest to the natural needs and conditions of the horse. Feed automation refers to roughage and concentrated feed rationers.
The RFV A e.V. intents to change. The challenge is to combine and interrelate the primary purpose with improved service perception. Nevertheless, the purpose realisation is essential for survival. Combining both results in a boost of growth in terms of quality improvement perception for internal stakeholders. Animal welfare and protection of all horses and other animals of the plant has the highest priority. Especially because of the riding club status, the animal welfare is preceding everything else - in addition to the husbandry conditions is also placed on a careful schedule of school horses, the riding methodology of the riders and the fair handling of the horse by all involved persons.

**Dimension: Reputation & Legitimacy (external/ initial)**

*Global Drivers: Society, Transparency, Community*

Strategy: Service and Offer Stewardship
Integration of stakeholders' perceptions into associations offer, sponsor portfolio and annual event planning.

Associations payoff: Reputation & Legitimacy

This thesis is the first step of investigating stakeholders needs and wants in association to satisfaction. The existing offer portfolio has little room for individual needs, existing rate diversity should be applied to consumers’ demand. A sponsor portfolio has to be precisely developed in order to achieve high attractiveness. In order to improve internal coexistence, it is considered to develop annual planning in common. Stakeholders have the opportunity to decided what courses and events are of interest. An integral approach has the power to improve and strengthening the community meaning from the inside.

**6.2. Causality**

The following table provides an example of how sustainability performance drivers are interrelated by highlighting causal and mutual relationships. The compilation bases on Epstein’s model of sustainability performance drivers (Epstein/ Buhovac, 2014, p.168). The drivers of equitation sustainability performance and the consequence of taken actions on equitation sustainability and financial performance rely on a thorough identification of performance metrics investigated in previous chapters. Therefore, it occurs an imperative linking of clubs’ strategy and sustainability actions to financial, sustainability and performance.
Input Factors

Seven input factors could be identified. The “horse” is the fundamental input factor. The club was founded for and designed around the horse. Horses are the operating factor for capital generation. The engaged horse is main subject of offer portfolio and essential object of strategy development. It is emerged that the main aspect is to provide conditions according to the regulations and beyond to secure horses overall welfare. The elected management board is the highest legislative authority to prevent and realize interests and needs of the individual stakeholder groups. There is mutual strong causality between the “Management Board” and the “Horses”. The horses are employed as main service driver of the association the board is responsible for the horses’ desires. The animals are not able to speak for themselves, therefore it is essential to carefully employ the animals according their abilities and create a horse-friendly living environment.

The Management Board has the power to significantly influence developments and events of the association. Next to the executive instance, board members representing the association to the internal and external environment. In the derivation of the operational...
tasks, the Management Board is closely linked to various process and other input factors. The executive Board is responsible to form and direct the identity of the association. The board is enabled to design internal regulations but is liable to external regulations and requirements. Nevertheless, human capital specifically volunteers are major resources in terms of completing different performances. Human resource management is subject to the Management Board, on its behalf evolving engagements of employment and instructor commitment. The basic character of the club is formed and lived out by the integration of the different stakeholders and maintain their interests. The most important aspect, however, is that any decision has to be made in the interest of continuing of the club. A charitable riding association is highly dependent and interrelated to human commitment and financial resources. Specifically, the stakeholders’ engagement is essential in terms of activity fulfilment. Nevertheless, liquidity is another fundamental stock in target realization. External funding is the benefit of charitable organizations, but funding achievement is dependent on management boards are efforts and creativity.

**Processes**

Further six core process factors have been defined. Central aspects are the development of lasting strategies and train instructors, Management Board (MB) and employees are core processes the association has to be strengthened. There is a mutual causality between the Management Board and the strategies because they are induced and initiated by the board. The board is the main driver creating a learning environment by providing regular, additional courses and qualification attainment events. Strengthening internal know how is the success factor and a lasting competitive advantage. Even if qualifications are already reached, the steady training and enhancements are fundamental in order to understand initial and future environmental changes. The survey showed that the entire equestrian center is dilapidated, so it is a main task to continuously improve overall conditions. As already mentioned, it is advisable to develop a sponsoring portfolio by simultaneously increase public relations by targeting an improved association image and attractiveness. The offer structure will be revised in the coming year. In addition to price changes, it is also advised restructure the variety of offer rates and extended training in the form of courses and appointments. There is an interest of the riding student’s in rental and care participation for club own horses. Additionally, specifically for senior horse friends offers for horse care or sponsorship are potential concept ideas.

It is proposed to develop an incentive concept for distinguish involvement and commitment of members and employees for special performances. Especially in voluntary work it is about intrinsically motivated people and a part of contribution toward a common good. Times changed, people expect appreciation and recognition for their engagement and free design of scope. It is in interest of the association to keep volunteers motivated, therefore it
is a simple target to set up appreciation and recognition traditions within internal official parameters. It was thought to include special mentions of performance in the newsletter, or to be hand over small presents at internal social events or at the annual member meeting. Younger members can benefit by bonus riding hours. It is essential that special engagement over a period is honored and visible to all members.

**Outputs**

Eight outputs were derived by including both the sustainability performance (SP) and the stakeholder reactions (SR) in one sphere. Integrating both spheres into one is deviating to the original model of Epstein and Buhovac, where each is one separate sphere. During times of change it is necessary important to strengthen the association from the inside. Even if improvements depend on other factors, small steps can be realized through commitment. The main focus is repairing the facilities, promoting the board, coaches and staff as well as expanding public presence. Especially economic and social aspects have been considered. The environmental dimension can be achieved through strategies, awareness in the purchasing decision or through environmental-friendly daily practices. Chapters 9 offers proposals that are feasible at project level. As already mentioned, the board has the task and the power to significantly influence the alignment of the association. Stakeholders needs are taken seriously and taken into account in for creation of offer structure. With the increase in the demand adjusted portfolio an increase in purchase decision can be expected. By promoting the trainers, the quality of the lessons will be improved sustainably. In steady improvement and embellishment of the riding complex strengthened the appearance of the RFV A e.V. Main negative results have been perceived for poor conditions of facilities and buildings as well as internal interpersonal tensions. By implementing social events and establishing an appreciation culture by traditionalized official recognition enhances the association thinking and proudness for the common association. An improvement in public presence enhances the public awareness of the association and in addition, through information spread, the image of the association can be shaped in the public perception, thus the association can benefit in terms of sponsor attractiveness. In total the triple bottom line view fosters a significant improvement compared to currently unfavorable situation.

**Outcome**

The association has to become aware of causalities and dependencies. The paths show clearly the potential benefits if associations truly understand the interrelations two major outcomes can be obtained - cost reduction and increased revenues. The lower costs can be achieved while integrating and strengthen the entire triple bottom line performances. By increasing shareholder engagement, it is possible to save real money! Main operational activities can be performed on their own without having to be purchased externally. An
increase in the revenues is justified by quality-price increases, as well as by a versatile offer it is expected to perceive an increase in purchasing power. By developing public relation as well as a tailor-made sponsoring sport portfolio, the association can gain attractiveness and has the possibility to engage additional sources of income. Overall, it can be said that the holistic view in terms of sustainability measure integration generates lasting benefits for the club. Finally, next to the improvement and stabilization of the financial situation, the overall performance of the association improves substantially.

6.3. Sustainability Balanced Scorecard

The widely used management, planning and control instrument "Balanced Scorecard" was included in this study. It is a concept for measuring, documenting and controlling the activities of a company or organization in terms of its vision and strategy. Equestrian clubs in particular can benefit by professionalizing the management by using business management tools. According to Schlosser et al in Gmürr et al (2018) especially the Balanced Scorecard application for nonprofit organizations finding a contribution to the strategy development of a riding associations. The regular concept of The Original Balanced Score Card concept was introduced by Kaplan and Norton in 1992 by intending a revised performance indicator system that links the development of a strategy and its implementation by company’s mission and vision realization. Balanced Scorecard supports as the strategic leadership process or serves as a framework for action of process. In extension of the original framework through sustainability developments it derived a sustainability balanced scorecard (SBSC). Frigge et al., 2001, p.6 determined three different variants of the SBSC that involves the integration of social and environmental management aspects. The developed SBSC provides companies and associations an instrument for value-based sustainability management. For the RFV A e.V. is a SBSC adapted under the extension of ecological and sport/popular sport perspective. The sport/popular sport, financial, member and sponsorship, the process, the learning & development and ecological perspective explicitly anchors various aspects in the strategy and the value-added management, and is thus more than a control instrument. The different perspectives include triple bottom line aspects of sustainability. It is an emerged approach by integrating non-monetary and soft success factors. The following is a sustainability balanced scorecard analysis for the RFV A e.V., based on the elaboration of Schlosser et al in Gmürr et al (2018, p.242 f) and Frigge et al, 2018, p. ff by including previous adverse thesis results. In general, it can be assumed that next to a lack of knowledge about management tools, factor time has a crucial role why these instruments are not applied in non-profit and association management. Nevertheless, a SBSC can be a useful tool for comparing and reviewing development stages of a club. The intension remaining for restructuring measure of the RFV
A e.V. first detailed strategies of different individual perspectives have been highlighted in the table 11 below.

**VISION:** Becoming best trainings centre in the region

**MISSION:** Purpose of the association is the realization and the creation of...

- Promotion and training of children and adolescents in equitation and vaulting sport.
- Training and qualification of rider and horse in all disciplines
- Providing a wide range of offers in various disciplines of equestrian sport
- Optimal training condition for members
- Incentives for future and existing sponsors and partners
- Financial reserve for the implementation of the club vision

<table>
<thead>
<tr>
<th>Strategic Targets</th>
<th>Key figures</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sport and Popular Sport Perspective</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| Increase of sporting success of members | Increase of licensed tournament riders to 10 in all disciplines | - Best qualified internal and external trainers  
- Top training grounds  
- Various training material |
| Increase in starts at tournaments/ popular sport events of children and adolescents | Per year minimum 6 starts | - Courses and regular extra training for children and adolescents  
- Generation principle  
- Tournament support |
| Participation of members in county and state championships and cups | Per year minimum 2 participants in county and state championships and cups | - Funded Training  
- Discount for internal trainings courses  
- Additional Trainings time |

**Finance Perspective**

- Stabilized financial performance
- Securing financial reserves for future investment

- Increase of revenues of Membership Fees: Review/Calculation per Year:1  
  - Price increase from 10,00€ to 15,00€
- Increase of revenues of Riding Lessons: Review/Calculation per Year:1  
  - Price increase from gross 210,00€ to 220,00€
- Increase of revenues of private Horse Accommodation: Review/Calculation per Year:1  
  - Price increase from gross 10,37€ to 13,79€
- Increase of income by additional revenue sources: 5% from total revenue  
  - Rental income through open space rental (roof area- photovoltaic and advertising space)  
    - Sale of horse manure
- Increase of Donations by Sponsors: Annual increase of sponsor budget: 5%  
  - Increase of Attractiveness, Trust and establishing long-term relationships

**Member and Sponsorship Perspectives**

- Improve sociability, togetherness and satisfaction
- Integration, equality, honesty and trust

- Achieve high member satisfaction: Questionnaire once per year  
  - Optimal training conditions and horse-related service
- Integration of annual Events and Traditions: Per year minimum: 4  
  - 1 General Meeting  
  - 1 Day of the Horse  
  - 2-3 Work Assignment
- Gaining of new club members: New member per year: 6  
  - Youth and seniors to the horse  
  - Generation principle
- Regular Offer Extension: Review/per Year: 1  
  - Offer holiday camps for children  
  - Reflection of existing offers  
  - Establishing workshops for members/ non-members  
  - Check target groups
| Fostering integration, solidarity, equality, engagement and appreciation of members | Events per Year: 6 | • Socializing Events (Christmas party, Barbeque, etc.)  
• Joint Excursions  
• Project Teams  
• Contact Person |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Award and appreciation for special efforts</td>
<td>1 Member per Year</td>
<td>• 3 Suggestions from the management board and final voting of members</td>
</tr>
</tbody>
</table>
| Engaging in new sponsorships | New Sponsors per Year: 1 | • Targeted response  
• Presentation of Sponsor Concept |
| Ensuring satisfaction and long-term relationships of sponsors | Contract Extension: 50% | • Integration of sponsor in associations life  
• Comply with the content of the sponsorship agreements |
| **Process Perspective** | | |
| Development of Project Teams | Meetings per Month: 1  
Project realization per Year: 2 | • Project distribution  
• Higher project implementation rate |
| Professionalization in occurrence of sponsors and partners | Meetings Sponsors Committee per Year: 2  
Contacting potential sponsors per Year: 5 | • Establishment and development of sponsoring concept  
• Contacting for Events, E-Mails, face-to-face |
| Professionalization of Management Board | Management Board Meeting/ Month: 1 | • Sustainable decision-making  
• Exchange of latest and future activities  
• Mission and Vision realisation  
• Information exchange, status and results of project teams |
| Performance increase of the association work in terms of infrastructure | Projects/ Year: 1 minimum | • Facility & Buildings care and maintenance regularly  
• set up new training facilities (Theory Corner, Lunge Circle, etc.) |
| Public Relation internal and external | Press report: 1 per Month internal and external | • Monthly internal Newsletter  
• Monthly press release in community newspaper/ Facebook and Homepage |
| **Learning and Development Perspective** | | |
| Promoting and professionalization of sustainable Management Board work and voluntary work | Training/ Year: 1  
Certification/Year: 1 Board Member | • Nominated BM team promoting and support through project teams  
• Further education / qualification of the appointed BM team (Association Manager Qualification)  
• Introduce young people to voluntary work |
| Increase of human resources for instruction | Seminars/ Education per Year: 1 | • Annual seminars and education visits for acting instructors  
• Fostering the young to participate in “Trainer/ Instructor Degrees” |
| Regular Knowledge transfer for all members | Seminars, Courses: 3x per year | • Providing seminars and courses in various riding categories in different levels (Lunge courses, Dressage, jumping, etc.) |
| Internal Tournament and Rider Camps for Beginners | Once per Year | • Regular Sport Tournaments  
• Summer Meeting for children and Kids  
• Kids Rider Camp |
**Ecological Perspective**

| Decrease in Energy Consumption | 5 % per year | • Light use with economical and responsible handling only when needed  
| Stable (Drinking) Water Consumption | 0% per year/ change | • Maintain water collection container  
|  |  | • Using rain water for riding ground irrigation  
|  |  | • Establish self-watering on all paddocks and pastures  
| Improving paddock care | Weekly | • Weekly care and disposal of manure from paddocks  
|  |  | • Daily check of functioning and dangerous sources  
| Fertilization, tillage and conservation of pastures land | Per year: 2 (if necessary) | • Tilling, fertilization, reseeding and processing of pasture land by end of the season  
|  |  | • Preparation and maintenance by start of season  
|  |  | • Daily check for sources of danger during the season  
| Preservation and promotion of biodiversity | Project per Year: 1 | • Planting at the complex  
|  |  | • Build bird nests  
|  |  | • Create wild growth areas  
|  |  | • Creating a natural biotope  

**Table 11** Adaptation Sustainability Balanced Scorecard RFV A e.V.  

**Sport and Popular Sport Perspective**

The RFV A e.V. is a non-profit association whose main purpose is the promotion of children and youth. With the decline of tournament-active riders in the last 10 years, the sporting successes declined. This should change in the future by increasingly introducing young people and children to the tournament sport. The main focus is not only on the achievement and performance factor, but also participations in popular equitation events where the fun is the promoting factor. In Germany, tournament sport is subject to a license system. Annual offers for the achievement of qualifications are to be integrated into the annual planning. In addition, several courses with well-known discipline trainers should become part of RFV A e.V. the annual events. Specifically, in courses members and external guests from surrounding clubs are entitled to participate that benefits the overall perception of the association. In 2018, a member was able to win the VR-Dressage Cup. The last national champion title in Eventing was achieved in 2003. The sporting orientation of the club should be an increasingly integrated part of RFV A e.V. activities. In the last 5 years there have been various efforts of the Head Associations (KRB VR e.V.) to offer tournament series, cups and championships. Especially, club championships are desirable for participation to improve the athletic image of the club again. Basically, the goal is to bring own breed horses and trained riders back to the difficult class in medium term. Nevertheless, even if there is no sporting ambition – a premium quality of classical rider and horse education is the essential lasting target.
Finance Perspective
The financial perspective has a fundamental role in equestrian associations. Although making a profit is not the prime intention, the financial stabilization and planning is of importance in order to fulfil the visions of the association. Within the previous Economic Performance Analysis, it was identified that the RFV A e.V. is currently in a rather dissatisfactory situation. Price increases in horse accommodation, membership fee and riding lessons is a necessary evil that the club is able to improve overall conditions. As described in detail in Chapter 5.2.4.2, there are concrete proposals that take into account asset investments in order to sustainably improve the equitation complex. In addition, there are opportunities for the association to generate additional income by renting the roof space to photovoltaic providers or selling the manure to biogas plants. So far, no concept has been developed to actively approach potential sponsors - another untapped potential of income recovery. The need for reserves is explained by the fact to make the liquidity of the association independent of external and internal influencing factors in order to ensure a long-term existence of the RFV A e.V.

Member and Sponsorship Perspective
The Membership and Sponsorship Perspective replaces the classic customer perspective of the Balanced Scorecard. In addition, to the financial strength of the members is particularly the voluntary commitment of central importance for the riding club. In this perspective, especially social deficits are integrated and approached that have been determined in chapter 5.1. It is important to strengthen the sense of belonging from the inside out and to establish an open, equal and trusting mentality. Especially in this fast-moving time, it is essential to revise offers regularly and to orient them to customer interest. In contrast, money, property or services of sponsors also play a major role. The aim of the sponsors is to raise their products or company awareness at local level as well as to trigger a positive association through confession to win or retain customers. The task of the association is to align mutual goals of the sponsors as best as possible in order to maintain long-term relationships. It should be noted that it is particularly difficult for average tournament performance and popular sport achieving clubs to maintain long-term sponsorship agreements. The target is to set the sustaining social and ecological aspect as high as sporting successes in order to accomplish positive image effects and public relations regularity of public press and a solid presentation of the association.

Process Perspective
The process perspective is retained in its original form. The essential question to be answered is how processes have to be designed for achieving the individual perspective
targets. The establishment of project teams enhances the RFV A e.V. in motivating and engaging more people, in order to make further useful contribution to the association. At the same time, by doing so, tasks have to be distributed by enabling several project realizations in a certain time. The management board has the most important function in steering and influencing significantly the events of the club. The precise causalities have been discussed in detail in Chapter 6. This perspective includes the comprehensive improvement and expansion measures of the existing infrastructure, which significantly affects the attractiveness of the association. Specifically, the degree of professionalization is an important target. The public awareness and presentation is essential in order to attract potential sponsors and engage in long-term partnerships. Precise public relation and representation in different channels is a notable input factor by attracting attention of future sponsors.

Learning and Development Perspective
The steady learning and development perspective is fundamental in equestrian sports. Developing internal resources in the sense of the association in achieving a long-term advantage of competitors. Especially in the RFV A e.V. it was determined that comprehensive development is needed specifically in association management, further trainer qualification and the training of all riders and horses. Improved qualification development is essential in order to create a foundation in attaining targets in other perspectives.

Ecological Perspective
The ecologic perspective is a sustainability extension of the standard model of the Balanced Scorecard. In this case, measures are taken that explicitly serve the environment. Even if those have only small impact of contribution to the overall plan. Certain goals such as reduction of electricity consumption rely, within the first year, on conscious and sparse usage. It is intended in the next five years to replace the overall lighting system of the equestrian center with LED in order to receive a long-term advantage of lower energy consumption. Dust is another problem factor of the riding arenas, irrigation of riding grounds is basically dispensed with rain water. Unfortunately, the RFV A e.V. has no well, there is an old filter and receiver system available that is meant to collect rainwater. This would have to be rebuilt and connected to the gutter. The pasture land has a regeneration phase from November to April. In most cases, the pasture land is mowed and weed-freeed for the new season. Only when it is urgently necessary, the pastures are processed, fertilized or seeded. It should be a matter of course for riding clubs to pro-actively live for environmental and landscape protection at their own complex.
6.3.1. Mission- Vision- Strategy

Table 11 first presented the vision and mission of RFV A e.V. The focus is equestrian sports in its various facets. The mission describes associations approaches by expressing its unique personality. A mission statement has the useful function to guide developments and implementations of associations strategies. The overall goal is the purpose realization of the association which emerges from the statutes of the association. Additional mission targets that are not defined in the statutes are secondary but supports the association’s identity. The RFV A e.V. pursues competitive sports and popular sport. It is about to reconcile both goals and offer appropriate conditions. The mission is part of associations purpose and cannot simply be exchanged, because the association purpose is dependent on the granting of the charitable status. The vision, on the other hand, describes what the club wants to be. It describes a clear picture of how the organization should look like in a given period of time. Considering the fact that the RFV A e.V. is facing a major change, the vision is to be reviewed in regular intervals. Table 11 sets the goals and presents detailed strategies on how to achieve them in alignment of mission and vision.

7. Results in Context

It was intended to conduct a holistic and comprehensive analysis to investigate the initial situation of the equitation association RFV A e.V. while identifying economical, ecological and social aspects and other influencing factors. The prospective vision of the association was formulated and is supported by the mission statements. The internal and external stakeholders, their power, needs and interests have been determined in order to conduct a survey by targeting the identification of the initial status of satisfaction. The current situation was presented with overall moderate satisfaction with several dissatisfactions. The equestrian facility is in need of construction and currently not particularly representable. The association members are rather satisfied with the membership in general. Especially, interpersonal relationships and few socializing events reduce the internal climate. The work of the Management Board, their unity and leadership is questioned by some members. This is reflected in the results of the group Management Board, an unequal distribution of work and the resulting time burden equality has to improved and managed due to clear responsibility distribution in the future. Another weakness is the low number and aging of the school horses, therefore the association is limited in offers extension. Several approaches and suggestions have been presented to reduce the incapacity factors. The economic performance analysis reveals the current unstable financial situation and that services are not cost-covering. Scenario C makes a practicable suggestion for pricing by taking the most relevant future investments into account. The main objective is to financially stabilize the RFV A e.V. in such a way that the liquidity is secured and investments can be made that provide the association with advantages. In the SWOT analysis, the strengths
and weaknesses have been explained in detail. In addition, it has been identified internal and external risks and opportunities. Different measures highlighted dependencies and suggested combined strategies. The main focus for the RFV A e.V. should be to set up and make significant improvements visible that can be realized within the five-year time frame. In Chapter 6, sustainability performance in equitation, is presented derived by global influencing factors which have an influence on associations operations. Furthermore, direct connections and causalities at the different level have been considered while key drivers have been defined that impact the overall success of the riding club. In the course of the comprehensive analysis, it was possible to clearly highlight strong dependencies and influences regarding factor relation toward its causality. It has been discovered that social factors can have an impact on the economy, while ecological targets are integrated and remain to cost savings in daily operation. Future induced environmental supportive technology is related to economic performance, whereas further technology like photovoltaic or biogas remain to potential income sources. Technological innovations, like feeder automation or alternative husbandry concepts have not been considered in this case association.

The developed sustainability balanced scorecard aligned suggested strategies according to specific target, while considering triple bottom line aspects. All in all, it was investigated that riding associations operations are rather dynamic and complex in detail of causality concerning of internal and external environmental conditions affectation.

8. Limitations

This investigation base on a mixed method research approach. Qualitative and qualitative data results supported and complementing one another. The thesis primary focused on relevance of the case of the riding association RFV A e.V.. Essentially, employed scientific methods can be transferred by context and conditionally transferred by content with limited empowerment to other German charitable riding associations. The major stakeholders of a
riding clubs have been identified. These are comparable to other riding clubs, but may be deviating by target group. The advantage of a quantitative survey examination is large amounts of data can be easily collected and analyzed statistically. Furthermore, it is a low cost method that produces comparable data. A disadvantage might be the variation and dependency of validity. Specifically, in this conducted survey a group measurement approach was used where there is a dependency of expected participation amounts. Group validity deviations have been perceived that may have an unconcerned affect in overall validity. Another disadvantage is the non-consideration of inadequacy of question understanding - emotions, behavior and feeling are out of scope in the survey measurement. Same, it can be assumed but not proved the extent of honesty in questions answering.

The economic performance analysis was determined on the basis of a case analysis of real data provided by RFV A e.V. Cost accounting calculation organized in scenarios provided comparable results. The structure of the calculation itself can be transferred to other German non-profit associations. It can be assumed that the detail cost and revenue center correspond to the sport and the direction of the club. At least, it can be transferred in primary content to charitable riding clubs with equal cost centers. This makes the master thesis unique, as real values and actual expected monetary sizes have been processed. Therefore, the obtained result information remains exclusively to the RFV A e.V. Another remark is that some cost positions have been omitted, in order to improve comparability of unpredictable positions. In order to personal involvement by holding the cash treasurer position data interpretations may be biased and subjective.

The SWOT analysis was conducted by integrating results of previous investigations. Qualitative, in terms of inside knowledge, and quantitative data, supported by statistics, have been included in the investigation. Valuable factors, that did not emerge from previous studies, have been integrated in order to receive holistic results. It was attempted to highlight only most relevant factors. Autoethnographic data has been collected by memory, as no written documents exist, which makes them subjective and biased. The SWOT model itself is a managerial approach, but it could be argued not scientifically enough for this case.

The sustainability performance analysis was compiled on the basis of Kaplan and Norton Balanced Scorecard by the expansion of an environmental and sport perspective. The previously determined causalities around the holistic picture and support the aim of identification and definition of practical strategy approaches. The analysis could be used as a fundamental orientation or guide for other riding associations that propose to included sustainability measures. The five-year plan represented in the next chapter is designed
exclusively for RFV A e.V. The intention is to pitch the club a roadmap for restructuring action taking in consideration of major investments by advising strategic direction and positioning for long-term success. It should be noted that formulated plans serve as orientation, therefore annual periodic review and evaluation of internal and external factors affection is mandatory in order to respond to changes quickly.

9. A Five-Year Restructuring Measures Framework

The final chapter presents the emerged five-year restructuring plan for the RFV A e.V. Within this thesis various aspects have been extensively studied, defining the initial situation of the riding association RFV A e.V.. The annual plan serves as an orientation or guide for achievement of the individual formulated targets. Five goals emerged:

1. Stabilization and Improvement of the financial situation
2. New offer designs according to target groups interest with a significant increase in quality
3. Maintenance, expansion and improvement of plants according to sustainable concepts
4. Establishment of a long-term concept for sponsors and promotion acquisition and care
5. Reaching 100 club members.

Essentially, existing requirements are favorable to accomplish targets, but in order to win competitive advantage, association is advised to start restructuring from the inside. The suggested framework presents concrete measures and approaches, those are subdivided by year and in economic, social and ecological actions. Additionally, most important investments and acquisitions have been included in accordance for priority. Finally, in terms of improved public attractiveness public events traditional and new events have been defined. It has to be mentioned that in preparation of tournaments holdings there is a need to pass through admission process and requires an administrational planning time up to one year in advance. The entire restructuring process is seen through continues controlling, evaluation, reviewing and communicating, therefore some suggestions repeating in each year in order to respond to the adaptation of. If necessary specified strategies formulation.

The Sustainability Balanced Scorecard can be a supportive tool in order to annual target monitoring. Therefore, it is advised to complementary using both concepts.

Year 1 – Election Year – 2019 – Start of Restructuring Process

The first year is the most intensive and exciting year! Although, in preparation are first impulses of giving direction - 2019 will be an emotional and challenging. The accounting year 2018 will close with an assumed deficit of approximately €-4.000 mainly initiated through open supplier requests. On the other hand, it is expected to have open receivables
by members of around €1.500. All in all, it is still an acceptable result in terms of investments performed this year. The main target is to stabilize financial situation and create financial reserves needed for investments in year 2. This can be achieved by price increases of horse accommodation, riding lessons and membership fees by simultaneously customize offer portfolio. Specifically, the expansion of Hippolini courses is intended by finished qualification of on one additional instructor. Even if Hippolini has low interest by current members, it has a huge potential for kindergarten or school cooperations. Additionally, it has to be a central target to search for other income sources like sponsorship, rental of unused complex space, selling the manure to biogas firms or in identifying funds, grant and subventions. In 2018, it turned out that the current statute and regulations of the RFV A e.V. are outdated and ineffective. Therefore, it is suggested to revise both according to market dynamics and to improve decision-making efficiency. Further, the existing software has to be implemented to facilitate and effectuate book keeping and member administration. The tool itself has reporting functions that can be used for regular controlling and budgeting, what enables the management board to gain up-to-date financial information.

The different stakeholders of the RFV A e.V. have to approach each other and meet at association purpose level. The new defined vision is to become the best training center in the region. This is supported by the mission according to promoting and training people independent of age and horses in all disciplines, by providing a wide range of offers in various disciplines of equestrian sport and establish optimal training conditions. A precise measure would be to implement a joint annual event planning by including demands of the riders and horses. In enhancing engagement and making volunteer work more attractive it was suggested to establish an “Open Management Board”. This means teams of 3-4 person work for the responsible board member at project level. The sense of community is strengthened for a good purpose without long-term commitment. Primarily, it is about accomplishing and realizing the many different subprojects in terms of time and results efficiency. Furthermore, members can actively engage through involvement that opens up the board’s rigid structure and gained by further ideas. Simultaneously, bonuses, awards and appreciation premiums have to be induced. The association relies on engagement, but nowadays at least honorary has to become an integrated tradition. Another essential challenge is to professionalize board members in the first step. People that carry responsibility for the association have to obtain association management skills. Nowadays, it is not enough to volunteer, board members need to have next to soft skills fundamental knowledge of various managerial activities. Specifically, for long-term board members a qualification of “Association Manager C” would be beneficial. Professionalization and qualifications are significant drivers for general acceptance and trust toward the board. The ecological perspective is a separately new emerged pillar implemented within the riding association context. Even if there is an awareness to environmental impacts this factor
needs special attention. Riding associations impacts to global drivers is limited, but it is strongly dependent of the developments in terms of feed supply and environmental conditions for horse keeping. Doable measures should be integrated within daily operation in terms of responsible consumption of water and energy, additionally, joint efforts toward identification of further practical measures should be an ongoing subject of the future. Within the thesis some suggestions have been made, but with a strongly linked to the economic pillar. During the re-design of the riding complex, projects can be implemented with regard to the conservation of species.

The first year has the central target to establish structures and reorganizing associations activities upside down. It was applied for funding to buy two association owned horses and budget for the celebration of the 50th anniversary where a new dressage square investment is included. Even if the funding is no granted yet, at least one horse can be bought by own financial capital. The RFV A e.V. will only be able to host four public events within the first year. Particularly important for the club is the anniversary and the officially connected change of leadership. There will also be smaller internal socialization events, such as barbecues in the summer, or a joint visit to the Community Riders Ball. The first weekend courses will be offered and taught by myself, in the future also external discipline trainers will be invited.

**Year 2 – 2020 – Development, Review & Evaluation**

The fundamental effort is to review and evaluate achieved targets. It is essential to make all improvements visible. In order to communicate strongly attained success, people become even more motivated and proud what could be achieved within such a short time. The financial performance is again an important driver that has to be ongoing monitored. It is assumed that the software is implemented and in use, the next step is to develop financial and budgeting controlling measures and implement a standardized reporting for all activity centers. In order to benefit by early purchase for winter preparation the feed stock and heating oil is to be bought in summer. Additionally, an improved decision-making process is possible based on lessons learned from the first year, e.g. that fixed expenses like oat or litter occur have shifted, high amounts of expenses having a strong effect in liquidity. Price accounting and offer portfolio revision offers has to become a fix review component of annual assessment. Next to this, the status of sponsorship engagement has to be checked. The new developed sponsor portfolio might be subject to adaptation, same is for grant application management. Did we receive grant permissions? Have opportunities emerged? Central aspect is if own equity for the riding ground project is built and if the association is able to create reserves for an additional employee.

The social category is dominated by enhancing good internal climate through the orientation of vision and mission statement. Does everybody know the targets? Is anticipation and
action an integral part and will these goals be accepted? Are there perceptible changes? Did members participate in social events? What was the number of participants? What can be changed? It is a major target to strengthen an appreciating and peaceful together. Furthermore, the project teams and achievements have to be revised and evaluated with regard to volunteer commitment. How do premiums be perceived? Does it increase engagement or reinforces the expectations? What is the status of qualifications of management board, trainers and employees? Is there a development visible in riding abilities perceivable of all member riders? This are questions regarding the preparation of qualification course holding for year 3.

The ecological dimension is still diffuse formulated. Up to now it cannot be clearly formulated what measures are practical at association level. It is intended to maintain, extent and improve the plant complex according to sustainable concepts. Further research and information gathering has to be conducted. Indeed, developments of energy and water consumption are comparable, even if in the first year no significant improvements can be expected a tendency is perceivable. Furthermore, the practices of pasture and paddock management are assessable in terms of occurrence and condition assessment. Additionally, it is subject of evaluation if the association could maintain a favorable solution for manure disposal and engaged in a beneficial photovoltaic contract. Those solutions are highly dependent by effort and luck. Therefore, those opportunities are in mind but tentative in measurement even if efforts failed other opportunities might emerge.

Prospective investments for 2020 are the major cost intensive investment in riding grounds. Reasonable within the same time frame would be the establishment of a separate lunge circle. Same as in year one, dependent by financial resources available, are the realization of repair projects.

Public events are the traditional “Day of the Horse”, the Children Pony Camp and two weekend courses. A new project is the offer of a qualification course providing members the achievement of riding qualifications. Since regulation changed, feasibility of the events has to be prepared and checked one year in advance.

**Year 3 – 2021 – Stabilization**

Within the past two years many projects and actions have been implemented and launched, therefore, it is time for a short rest allowing new structures to stabilize. The basic financial targets remain the same as in the previous year. Predictions are rather difficult to make and dependent on environmental conditions therefore most suggestions are reoccurring. Basically, the club should be able to hire another employee. At least one employment of part-time staff in mini-job format should be realized depending on financial performance. Furthermore, it should be subject to strengthening the position of employer and define improved employment measures and conditions. It is assumed that revenues have
stabilized and costs are precisely predictable by reliable controlling and reporting statements. In particular, strengthened sponsorship, various subsidies and funding partnerships should be an integrated component of project financing. In the social sphere, many more events and structures have been introduced and reanimated associations life by enhancing social traditions. The work of the board is expected to be professionalized and supported by various stakeholders so that the vision and mission are shared goals. The newly introduced project teams should have developed a kind of independence and thus also contribute a strong pillar in project implementation to the success of the association. The joint experience and development of associations anchoring learning structures should become an integral part of the association's identity - to create and implement them together. In this year, the internal survey is repeated by gathering comparable results and identify existing weak spots. No major investments will be made. In essence, these remain the same that steadily repairing the riding facilities. It is proposed to finish the indoor riding arena, by plastering and painting the front gable and to revise the wooden band. If there are financial resources available, it should be possible to purchase IT equipment. At the least, it should be bought a suitable laptop with accesses set up for the various users. The existing rainwater collection tank can be rebuilt accordingly to laid rainwater access and the water disposal drainage even in dry seasons. There will be an expansion of public events, for the first time a popular sport event for riders will be organized. Because of the size of the facility is limited the event will be planned for two days, presenting some sports & games competitions, dressage and show jumping and skill competitions. In addition, the weekend seminar offers will be extended to three courses. Depending on the interest of the members of the club, it can be dressage, jumping or combined courses, even courses directly for children or for alternative approaches like dual activation or seminars in holding of invited external discipline instructors.
Figure 14: A Five-Year Restructuring Plan for the RFV A e.V.

Source: own illustration

<table>
<thead>
<tr>
<th>Year 1 - Election</th>
<th>Year 2</th>
<th>Year 3</th>
<th>Year 4</th>
<th>Year 5 - Election</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LPO Tournament (2 days)</td>
<td>Children Pony Camp (1 week)</td>
<td>Day of the Horse</td>
<td>Lease land option</td>
<td>Repairment Projects</td>
</tr>
<tr>
<td>2. Popular Sport Event (2 days)</td>
<td>Day of the Horse</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Weekend courses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Continuous improvement of the condition that contribute the well-being of the horses and other animals living on the complex!

Innovative Solutions for unused areas?

Solution manure management/ Appropriate?

Pasture and paddock care

Saving measures electricity and water/ Review

Identification of further measures

Satisfaction Survey

Lived Learning Environment

Appreciation premiums/ Awards

Strengthen awareness of volunteering

Project group/ Review

Joint annual planning - Traditions

Living mission and vision

Research for additional income sources

Create fin. reserves

Grant applications Management

Status Sponsor engagement?

Price changes?

Revision/ evaluation and customization offers

Review Reporting

Review Controlling Measures

Stabilization/ Evaluation fin. situation
Year 4 – 2022 – Enhancing Ecological Efforts

The fourth year will focus mainly on stabilized and expanded in the financial performance. Depending on the success of getting a grant permission, the lighting systems can be switched to LED. The plant should be presentable so far. It is reasonable to assume that the pasture surrounding needs a few piles to be replaced. A decision on the material and whether it is a recurring cost center will be made. Stakeholders should now be in line with the change in leadership and push forward to targeted structural changes. It is recorded in the vision and mission statements, especially in terms of strengthening the learning environment. To enhance personal development and creating it as an integral part of the clubs’ environment has top priority to encourage filling the gap with newly acquired approaches. Particularly important in the context of the appreciation culture are annual honors for outstanding commitment and project implementation. In the field of ecology new knowledge should be gained that can be formulated, evaluated and realized at this time. It should always be noted that especially in club management, things take their time. The public events, which will also be accompanied by media presence, will be retained from the previous year.

Year 5 – 2023 – Milestone Review & Target Setting – Election

The fifth year can be regarded as the first milestone, the last years were challenging and strategically goal oriented. A lot of work has been done to bringing the RFV A e.V. closer to its vision! Social, economic and ecologic aspects are united in their strategic alignment. The formulated vision and mission should have strengthened the association from the inside and manifested a community of individual development and growth. With the coming election period, it can be expected that the management board will change and that new faces will emerge. It would be particularly important to inspire young people for an extended position in the board. Depending on the implementation of the lighting systems, large savings in electricity consumption can be perceived. Overall, the club is set and can be regrown in new splendors. One last maintenance project is proposed the renovation of the buildings front. Depending on the financial situation, the wooden cladding could also be sealed or replaced in addition it would be conceivable to replace the indoor area front gable with translucent material so that the degree of brightness is increased during the day and the overall appearance is embellished. At this time, the club should have a handful of sponsors who are instrumental and lead in the public event hosting. It is intended to offer qualification courses every 2 to 3 years, so that a great momentum of members can always be given the opportunity to ascend in their riding qualification. With the improvement of the entire training conditions and offer portfolio, sporting successes can be presumed. For this reason, after 20 years of abstinence, an LPO tournament is planned to be held up to the intermediate level. Also possible, but depending on the sponsors willingness, would be an
announcement at S\(^{\#}\) level (heavy/highest class) in jumping. Particularly, in Mecklenburg-Vorpommern, tournaments that are advertised up to a heavy class are strongly visited by riders and supported particularly well by regional service providers. Another conceivable approach would be to annually organize two tournaments, an LPO tournament and a popular sport event\(^6\). This would be a measure to connect the associations character of sporty achievement and fun. During this period, consideration is given to lease surrounding farmland in order to build another riding arena and further pasture land to reach the overall improved conditions towards the vision of best local training center.

10. Conclusion

This thesis elaborated a restructuring plan for the RFV A e.V. in aligning social, economic and ecological aspects. Through the use of various methods, it was possible to present comprehensive causalities and influencing environmental dependencies in subject to a riding club. The current situation of the RFV A e.V. was precisely investigated and defined the initial status quo. The various employed scientific and managerial tools provide a measurement selection for ongoing operations. All tools are individually adaptable and expandable, and can be engaged in future strategic positioning and target monitoring. Particularly challenging is cost-based investment intention of the association, while there are strong dependencies in realization by grant permission. Nevertheless, it can be said that small measures can make a difference and result in strong benefits of the internal climate. It is particularly important to set an overall goal in order to attain resource orientation toward the vision. Especially the ecological dimension is still subject of further investigation to identify measurable connections which are dependent on expected global innovations in the next few years. Nonetheless, it is possible to restructure a club within a five-year period and to inspire people for a common good. It should never be forgotten, the factor horse connects most diverse people, with different ideas and dynamics an association can build on. The restructuring plan and time are a crucial factors in giving joint development a chance to realize the RFV A e.V. vision!

“Coming together is a beginning, staying together is progress, and working together is success!” by Henry Ford

---

\(^6\) LPO tournaments are achievement oriented and linked to official ranking competitions, popular sport has a fun character by offering alternative exams deviating from equitation disciplines, even exams for persons with disabilities can be provided.
11. References

11.1. Literature Sources


Deutsche Reiterliche Vereinigung e.V.: FN Aktuell - Zahlen, Daten, Fakten April 2018.


Finanzministerium MV. September 2017. Steuerabteilung; Referat 302. Steuertipps für Vereine.


Ministerium für Umwelt, Landwirtschaft, Ernährung und Weinbau Rheinland-Pfalz. 2013. Empfehlungen zur tiergerechten Pferdehaltung. 3.Auflage


Schneider, J. et al. 2012. „Was macht das Pferd mit uns?“ - Implizite Studie zu Persönlichkeitsunterschieden zwischen Reitern und Nicht-Reitern für die Deutsche Reiterliche Vereinigung.


11.2. Internet References


11.3. Legal References


https://www.steuertipps.de/gesetze/abgabenordnung-ao/65-zweckbetrieb

https://www.steuertipps.de/gesetze/abgabenordnung-ao/65-zweckbetrieb


12. Appendix

12.1. Survey

Der Reit- & Fahrverein Altenpleen e.V. für die Zukunft - Umfrage

Liebe Vereinsmitglieder, Einsteller und Eltern,
im Rahmen meiner Masterarbeit an der Johannes-Kepler-Universität Linz, Institut für
Betriebliche und Regionale Umweltwirtschaft, möchte ich Ihre Bedürfnisse und
Interessen, die den Reit- & Fahrverein Altenpleen e.V. betreffen, ermitteln. Die
gewonnenen Erkenntnisse werden in die zukünftige Entwicklung des Vereins
miteinfließen. Ich bitte Sie, die offenen Fragen so ausführlich wie möglich zu
beantworten.
Die Umfrage wird zwischen 10-15 Minuten Ihrer Zeit in Anspruch nehmen.
Ihre Angaben werden anonym und vertraulich behandelt.
Ich bedanke mich herzlich für Ihre Teilnahme!
Mit freundlichen Grüßen,
Wiebke Kuss

Group GENERAL
Wie ist Ihr Verhältnis zum Reit- & Fahrverein Altenpleen e.V.? *
Bitte wählen Sie alle zutreffenden Antworten aus:

- Ich bin Mitglied mit Kinder- und Jugendreitunterricht.
- Ich bin Mitglied (ohne Kinder- und Jugendreitunterricht/ außen).
- Ich bin Einsteller.
- Ich bin Trainer im Verein.
- Ich bin Mitarbeiter im Verein.
- Ich bin Vorstandsmitglied/ Ehrenamt.
- Ich bin Elternteil eines Mitglieds mit Reitunterricht.
- Ich bin Elternteil eines Mitglieds ohne Reitunterricht.

Welches Geschlecht haben Sie? *
Bitte wählen Sie nur eine der folgenden Antworten aus:

- weiblich
- männlich

Wie alt sind Sie?
__________ Jahre

Wie weit ist Ihr Anfahrtsweg zum Reit- & Fahrverein Altenpleen e.V.? *
Bitte wählen Sie eine der folgenden Antworten:

- unter 5 km
- ab 6-10 km
- ab 11-20 km
- ab 21-29 km
- 30 km und mehr
Wie oft sind Sie beim Reit- und Fahrverein Altenpleen e.V.? *
Bitte wählen Sie eine der folgenden Antworten:

- 1-mal wöchentlich
- 2-mal wöchentlich
- 3-4-mal wöchentlich
- 5-6-mal wöchentlich
- täglich

Wie viel Zeit verbringen Sie durchschnittlich pro Besuch auf dem Vereinsgelände? *
Bitte wählen Sie eine der folgenden Antworten:

- nur kurz, um z.B. mein Kind zum Unterricht zu bringen
- 1-2 Stunden
- 3-4 Stunden
- mehr als 4 Stunden

Ein Verein ist immer auf helfende Hände angewiesen.
Könnten Sie sich vorstellen, sich aktiv am Vereinsleben zu beteiligen?
In welchen Bereichen könnten/ würden Sie sich einbringen: *
Bitte wählen Sie alle zutreffenden Antworten aus:

- Veranstaltungs- und Eventorganisation generell
- Geselligkeit (z.B. Grillabend, Stammtisch, Ausflüge, etc.)
- Ausbildungs- und Kursangebot
- Breitensport
- Verwaltung/ Organisation (z.B. Erfassung und Pflege der Mitglieder am PC)
- Finanzen/ Steuern
- Presse- und Öffentlichkeitsarbeit
- Jugendarbeit
- Schulpferdebetreuung (Deckenreinigung, Mähnenpflege, etc.)
- Stall- und Weidemanagement
- Sponsoring und Sponsorsuche
- Projektbetreuung (allgemein)
- Instandsetzung und Reparatur diverser Anlagen
- Anlagenpflege (z.B. Rasen mähen, Pflanzenpflege, etc.)
- Ich möchte mich nicht einbringen.
- Sonstiges: __________________________________________

Warum haben Sie sich für den Reit- und Fahrverein Altenpleen e.V. entschieden? *
Bitte wählen Sie alle zutreffenden Antworten aus:

- nächster Reitverein in der Umgebung
- bestes Preis-/ Leistungsverhältnis für Pferdepension
- bestes Preis-/ Leistungsverhältnis für Kinder- und Jugendreitunterricht
- Empfehlung durch Familie und Verwandte
- Empfehlung durch Freunde und Bekannte
- durch die Webseiten Präsentation
- persönliche Bindung zum Verein
- Sonstiges: __________________________________________
Bitte bewerten Sie auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden) die Anlagen und Gebäude des Reit- und Fahrverein Altenpleen e.V.

Wie zufrieden sind Sie mit... *

Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus und setzen ein Kreuz:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem Reitplatz?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Reithalle?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Hindernismaterial, Cavalettis und Bodenstangen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den Stallungen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den Paddocks und Ausläufen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den Weiden?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Futterkammer bzw. den Lagerplätzen für das Futter?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Sattelkammer?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Aufenthaltsraum?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Vereinsraum?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den sanitären Anlagen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Reitanlage insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sehen Sie an unseren Anlagen und Gebäuden Verbesserungsbedarf? 
Bitte geben Sie Ihre Antwort hier ein:

Group CLUB MEMBERS

Wie lange sind Sie schon Mitglied im Reit- und Fahrverein Altenpleen e.V.? *

- bis 2 Jahre
- ab 2 bis 4 Jahre
- ab 4 bis 8 Jahre
- ab 8 bis 10 Jahre
- über 10 Jahre

Was ist Ihnen als Mitglied wichtig? *

Bitte wählen Sie alle zutreffenden Antworten aus:

- Auswahl an Angeboten
- Teilnahme an Wettkämpfen
- Geselligkeit und Zusammenhalt
- Vorteile und Vergünstigungen gegenüber Nichtmitgliedern
- Möglichkeit seine Ideen mit einzubringen und zu verwirklichen
- Sonstiges: ______________________________________________
Sie sind Mitglied im Reit- und Fahrverein Altenpleen e.V. Bitte bewerten Sie auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden).

Wie zufrieden sind Sie mit... *
Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus und setzten ein Kreuz:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem Vereinsleben?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem jährlichen Angebot an Vereinsevents?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Miteinander als Gemeinschaft (Mensch zu Mensch)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Preis-/ Leistungsverhältnis des Mitgliedsbeitrages (10,00€ monatlich)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Zeit- und Arbeitsaufwand der Stalldienste (ab 14 Jahre ca. alle 6 Wochen je ein Früh- und ein Spätdienst von je ca. 2,5 Stunden)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Arbeitsverteilung von Früh- und Spätdiensten?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Zeit- und Arbeitsaufwand der Arbeitseinsätze (ab 14 Jahre mindestens 5 Stunden jährlich)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Mitgliedschaft insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Gibt es aus Ihrer Sicht Verbesserungsbedarf im Vereinsleben?
Bitte geben Sie Ihre Antwort hier ein:

```

```

**Group VOLUNTEERS/ MANAGEMENT BOARD**


Wie zufrieden sind Sie mit... *
Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem Informationsaustausch innerhalb des Vorstands?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Transparenz zur finanziellen Situation?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Arbeitsverteilung innerhalb des Vorstands?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Zeitaufwand für das Ehrenamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
der Würdigung und Wertschätzung des Ehrenamts durch Mitglieder oder Außenstehende?

den Förderungs- und Qualifizierungsmöglichkeiten für Vorstandsmitglieder?
der Vorstandsarbeit im Allgemeinen?

Gibt es aus Ihrer Sicht in der Vorstandsarbeit des Reit- & Fahrverein Altenpleen e.V. Verbesserungsbedarf?

Bitte geben Sie Ihre Antwort hier ein:

Group PRIVATE HORSE ACCOMMODATION

Sie sind Einsteller im Reit- und Fahrverein Altenpleen e.V. Bitte bewerten Sie auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden).

Wie zufrieden sind Sie mit...

Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem Service in der Pferdepension?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Service im Vergleich zu anderen Pferdepensionen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der täglichen Betreuung Ihrer Pferde durch unsere Mitarbeiter/Helfer?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Verlässlichkeit des Vereins bei der Inobhutnahme Ihres/ Ihrer Pferde(s)?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Futtermanagement insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem durchschnittlichen Raufutter – Menge und Qualität?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem durchschnittlichen Kraftfutter – Menge und Qualität?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Dauer des Paddock- und Weidegangs der Pferde?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Preis-/ Leistungsverhältnis der Einstellgebühr?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Preis-/Leistungsverhältnis der Einstellgebühr im Vergleich zu anderen Pferdepensionen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>als Einsteller insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Unter welchen Umständen wären Sie bereit mehr für die Pferdepension zu bezahlen?

Bitte wählen Sie alle zutreffenden Antworten aus:

- inkludierter Ausmistservice am Wochenende
- Verbesserung der Reitplätze
- Verbesserte Ausstattung (z.B. Solarium, Warmwasser-Waschplatz)
- Unterstände auf den Paddocks
- Hufschmied/ Impfservice
- Mehrauswahl an inkludierten Futtermitteln
- Angebot von Lehrgängen, Infoveranstaltungen, etc.
- Sonstiges ______________________

Welchen Einstellpreis pro Pferd bei Mehrservice/ Angeboten wären Sie bereit zu bezahlen?

(Der aktuelle Einstellpreis beträgt 210€ im Monat pro Pferd)

Bitte wählen Sie die zutreffende Antwort aus.

- 220€ bis 235€
- über 235€ bis 250€
- über 250€ bis 270€
- über 270€

Gibt es aus Ihrer Sicht in der Pferdepension des Reit- und Fahrverein Altenpleen e.V. Verbesserungsbedarf?

Group CHILD AND ADOLESCENT RIDING LESSONS

Es werden bestimmte Ansprüche an den Reit- und Fahrverein Altenpleen e.V. als Reitschule gestellt.

Bitte bewerten Sie auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden).

Wie zufrieden sind Sie mit...

Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus:

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>den Übungsleitern und Trainern insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Qualität des Unterrichts insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Einfühlungsvermögen der Trainer und Übungsleiter im Unterricht auf die individuellen Bedürfnisse/ Probleme der Reitschüler einzugehen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
der Gruppenzusammensetzung der Reiter-Pferdpaare im Unterricht?

dem Preis-/ Leistungsverhältnis des Kinder- und Jugendreitunterrichts?

dem Preis-/ Leistungsverhältnis des Kinder- und Jugendreitunterrichts im Vergleich zu anderen Reitschulen?

dem Kinder- und Jugendunterricht insgesamt?

Welche Angebote würden Sie interessieren? *

Bitte wählen Sie alle zutreffenden Antworten aus:

- Familien ans Pferd
- Mutter-Kind oder Vater-Kind Kurse
- Motivations- und Abzeichen Lehrgänge für Kind und Eltern
- Pädagogisches Reiten (z.B. Hippolini)
- Reitbeteiligung an Schulpferden
- Pflegebeteiligung an Schulpferden (ohne Reiten)
- Patenschaften an Vereinspferden (Spendenbeteiligung)
- Informationsveranstaltung für Eltern und Reitanfänger
- Sonstiges:_____________________________________

Sehen Sie im Kinder- und Jugendreitunterricht des Reit- und Fahrverein Altenpleen e.V. Verbesserungsbedarf?

Bitte geben Sie Ihre Antwort hier ein:

Group PARENTS

Wie alt ist Ihr Kind, das Mitglied im Reit- und Fahrverein Altenpleen e.V. ist?

Wie alt sind Ihre Kinder, die Mitglied im Reit- und Fahrverein Altenpleen e.V. sind?

| In Jahren 1. Kind | In Jahren 2. Kind | In Jahren 3. Kind |

Wie lange ist/ sind Ihr(e) Kind(er) schon Mitglied im Reit- und Fahrverein Altenpleen e.V.?

| In Jahren 1. Kind | In Jahren 2. Kind | In Jahren 3. Kind |
Welche Erwartungen stellen Sie an den Reit- und Fahrverein Altenpleen e.V. bei der Reitausbildung Ihres Kindes/ Ihrer Kinder? *

Bitte wählen Sie alle zutreffenden Antworten aus:

- sinnvolle Freizeitbeschäftigung
- eine gute Reitausbildung
- Stärkung der motorischen Fähigkeiten und des Körpergefühls
- Bezug zum Pferd und der Natur
- Ausgleichsport
- Spaß am Lernen in einer Gemeinschaft
- Grundstein für Turniersport
- Sonstiges: ________________________________

Unter welchen Umständen wären Sie bereit mehr für Kinder- und Jugendreitunterricht zu bezahlen? *

Bitte wählen Sie alle zutreffenden Antworten aus:

- Gruppengröße bis 4 Reiter
- Leistungsgruppen bis 3 Reiter
- Sitzkorrekturlongen
- Einzelunterricht
- Reitabzeichen
- Lehrgänge
- Turnierteilnahme
- Ich möchte/ kann nicht mehr bezahlen.
- Sonstiges: ________________________________

Group EMPLOYEES

Unsere Mitarbeiter sind besonders wertvoll und eine wichtige Kraft im Alltag eines Vereins.

Bewerten Sie bitte auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden) wie zufrieden Sie als Mitarbeiter im Reit- und Fahrverein Altenpleen e.V. sind.

Wie zufrieden sind Sie mit... *

Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus und setzen ein Kreuz:

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>der durchschnittlichen Arbeitsbelastung?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Arbeitsumfeld im Allgemeinen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ihren Verantwortungsbereichen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ihrem direkten Vorgesetzten?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Wertschätzung im Verein durch Mitglieder?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ihrer Tätigkeit im Allgemeinen?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sehen Sie beim Reit- und Fahrverein Altenpleen e.V. als Arbeitgeber Verbesserungsbedarf?
Bitte geben Sie Ihre Antwort hier ein:

<table>
<thead>
<tr>
<th>Group TRAINERS/ INSTRUCTORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trainer und Übungsleiter erfüllen eine ganz wichtige Aufgabe im Reit- und Fahrverein Altenpleen e.V. Bitte drücken Sie Ihre Zufriedenheit auf einer Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden) aus.</td>
</tr>
</tbody>
</table>

Wie zufrieden sind Sie mit...

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem Pferdematerial, welches für den Unterricht zur Verfügung steht?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Anzahl des Pferdematerials, welches zur Verfügung steht?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Feedback von den Reitschülern?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den Austauschmöglichkeiten mit anderen Übungsleitern?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>den internen und externen Weiterbildungsmöglichkeiten für Übungsleiter/ Trainer?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Freiheit in der Unterrichtsgestaltung?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Unterrichtsmaterial, welches zur Verfügung steht? (Hindernisse, Cavaletti, Theoriematerial, etc.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Aufwandsentschädigung für den Unterricht?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Zeitaufwand für den Unterricht?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Wertschätzung für Ihre Trainertätigkeit?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sehen Sie in den Gegebenheiten für Übungsleiter/ Trainer im Reit- und Fahrverein Altenpleen e.V. Verbesserungsbedarf? Bitte geben Sie Ihre Antwort hier ein:

<table>
<thead>
<tr>
<th>Group ASSOCIATION OWNED HORSES IN ACTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Der Reit- und Fahrverein Altenpleen e.V. besitzt 10 vereinseigene Pferde. Sechs davon werden im regulären Schulbetrieb eingesetzt. Zwei Pferde genießen ihre Pension und zwei befinden sich noch in der Jungpferdeausbildung oder auf der Fohlenkoppel.</td>
</tr>
<tr>
<td>Bitte bewerten Sie auf eine Skala von 1 (sehr unzufrieden) bis 6 (sehr zufrieden).</td>
</tr>
</tbody>
</table>

Wie zufrieden sind Sie mit...

Bitte wählen Sie die zutreffende Antwort für jeden Punkt aus und setzten ein Kreuz:
<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>dem allgemeinen Erscheinungsbild der Schul-/ Vereinspferde?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Eignung unserer Schul-/ Vereinspferde für den Kinder- und Jugendunterricht?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Ausrüstung unserer Schul-/ Vereinspferde?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem allgemeinen Umgang der Schul-/ Vereinspferde durch Mitarbeiter und Mitglieder?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>der Qualität der Hufbearbeitung?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>dem Schul-/ Vereinspferde Angebot insgesamt?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sehen Sie bei den Schul-/ Vereinspferden des Reit- und Fahrverein Altenpleen e.V. Verbesserungsbedarf?

Bitte geben Sie Ihre Antwort hier ein:

Vielen Dank für Ihre Teilnahme!

Wiebke Kuss

Sollten Sie Interesse an den Umfrage Ergebnissen haben, senden Sie mir bitte eine E-Mail an wiebke-kuss@gmx.de oder schreiben es hier unter.

Ich werde Ihnen die Ergebnisse Anfang 2019 im PDF Format oder ausgedruckt zusenden.