

Enterprises in the sports sector

Statistics Explained

Data extracted in November 2024.

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" In 2022, EU enterprises in the sports sector generated a value added of € 29 billion with a 16.7% increase from 2021. "

" In 2022, in the EU, the number of enterprises for sports and recreational education accounted for almost one fifth of all enterprises in the field of education. "

" In 2022, 99.9% of all EU sports activities enterprises were small and medium enterprises, generating 62.1% of the total value added in the sector. "

This article presents some indicators related to enterprises in the sports sector in the [European Union \(EU\)](#) , derived from the [structural business statistics \(SBS\)](#) .

What is the sports sector?

For the purposes of this article, the sector includes:

- sporting **activities**
- sports **education**
- **manufacturing** of sports goods.

The SBS cover the core sporting activities, defined by the [Vilnius Definition of sport](#) under [NACE Rev.2](#) group 93.1 — Sports activities. Table 1 shows the details of this NACE group and its classes at 4 digits level.

Sports activities covered by the EU's structural business statistics from 2021

NACE Rev. 2	
93	Sports activities and amusement and recreation activities
93.1	Sports activities
93.11	Operation of sports facilities
93.12	Activities of sports clubs
93.13	Fitness facilities
93.19	Other sports activities

Source: Eurostat (NACE Rev. 2 - Statistical classification of economic activities)



Table 1: Sports activities covered by the EU's structural business statistics from 2021 Source: Eurostat (NACE Rev. 2 - Statistical classification of economic activities)

To provide a complete picture, in addition to NACE group 93.1, this article focuses also on two other NACE codes covering different aspects related to the broad definition of sport:

- NACE class 85.51 — **Sports and recreation education**
- NACE group 32.3 — **Manufacturing of sports goods** .

Sports activities enterprises in the EU: main indicators

Enterprises in the sports sector in 2022 generated € 29 billion in value added

In 2022, in the EU overall, there were around **190 000 enterprises** active in the sports sector, representing 0.6% of all business in the industry, construction and market services. These enterprises generated € 29 billion in **value added** , while their **turnover** (the total value of market sales of goods and services) totalled around € 60 billion. These values equated, respectively, to 0.3% of value added and 0.2% of turnover for all businesses in industry, construction and market services (see Table 2).

At national level, the share of enterprises in the sports sector out of all business in industry, construction and market services was higher than 1% in Finland (1.6%), Slovenia (1.4%), Latvia (1.2%) and Belgium (1.1%), while it had its lowest value in Poland (0.3%). Spain registered the highest value added and turnover, respectively accounting for 0.8% and 0.4% of the total national economy.

Main indicators for enterprises in sports sector, 2022

	Number of enterprises		Value added		Turnover	
	(number)	(%, share of total in Industry, construction and market services)	(€ million)	(%, share of total in Industry, construction and market services)	(€ million)	(%, share of total in Industry, construction and market services)
EU (*)	190 000	0.6	29 000	0.3	60 000	0.2
Belgium	9 320	1.1	1 156	0.3	3 251	0.2
Bulgaria	1 412	0.4	70	0.1	201	0.1
Czechia	10 246	0.8	210	0.1	998	0.1
Denmark	2 275	0.6	489	0.2	1 436	0.2
Germany	16 593	0.5	7 419	0.3	14 690	0.2
Estonia	871	0.6	27	0.1	88	0.1
Ireland	:	:	:	:	:	:
Greece	4 131	0.5	210	0.2	433	0.1
Spain	31 985	0.9	6 446	0.8	12 000	0.4
France	19 248	0.4	3 334	0.2	8 105	0.2
Croatia	914	0.4	42	0.1	168	0.1
Italy	17 765	0.4	3 364	0.3	4 590	0.1
Cyprus	844	1.0	73	0.4	161	0.3
Latvia	1 729	1.2	31	0.2	73	0.1
Lithuania	1 232	0.4	40	0.1	115	0.1
Luxembourg	209	0.4	29	0.1	114	0.0
Hungary	6 290	0.6	106	0.1	431	0.1
Malta	257	0.5	9	0.1	18	0.0
Netherlands	9 888	0.5	2 117	0.3	4 314	0.2
Austria	4 883	0.8	666	0.2	1 806	0.2
Poland	7 694	0.3	518	0.1	1 764	0.1
Portugal	9 757	0.7	768	0.5	1 189	0.2
Romania	7 875	0.8	88	0.1	273	0.1
Slovenia	2 680	1.4	75	0.2	173	0.1
Slovakia	4 695	0.7	113	0.2	368	0.1
Finland	6 926	1.6	418	0.3	1 206	0.2
Sweden	8 544	1.0	1 032	0.3	3 084	0.3
Iceland	611	1.4	49	0.3	115	0.3
Norway	2 605	0.6	556	0.1	1 509	0.2
Switzerland (*)	2 450	1.4	5 907	1.3	16 770	0.5
Bosnia and Herzegovina	127	0.2	25	0.2	32	0.1
North Macedonia	233	0.4	- 4	:	12	0.0
Serbia	998	0.5	76	0.2	135	0.1

(*) Estimated

Source: Eurostat (online data code: sbs_oww_act)

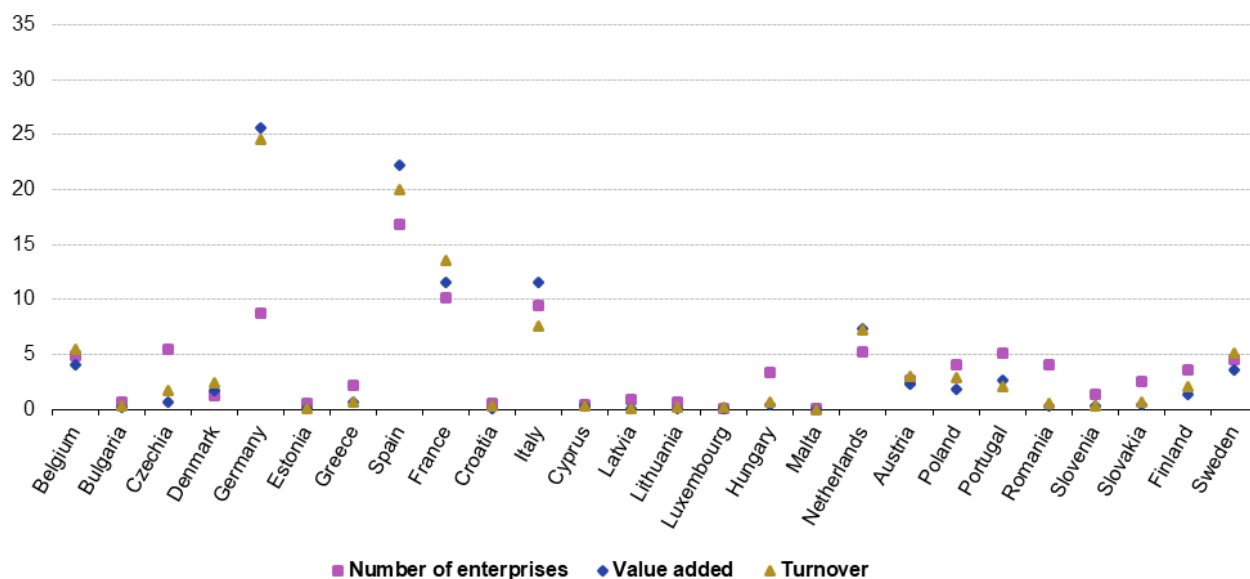
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Table 2: Main indicators for enterprises in sports sector, 2022 Source: Eurostat (sbs_oww_act)

In 2022, Spain, France, Germany, and Italy accounted altogether for 45% of the total number of enterprises in the sports sector in the EU, with the largest share in Spain (16.8%) (see Figure 1).

In that year, the highest share of value added by enterprises in the sports sector in the EU was recorded from the same 4 countries, particularly by Germany (25.6% of the EU total) and Spain (22.2%). Together these 4 countries accounted for around 70% of the total value added by the EU sporting sector in 2022. Germany and Spain also had the most significant shares in terms of turnover, collectively accounting for 44.5% of the turnover generated by EU enterprises in the sports sector.

EU Member States' shares in the EU total for main indicators concerning the sports sector, 2022 (% share of EU total)



Note: Data not available for Ireland.

Source: Eurostat (online data codes: sbs_oww_act)

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Figure 1: EU Member States' shares in the EU total for main indicators concerning the sports sector, 2022 (% share of EU total) Source: Eurostat (sbs_oww_act)

In 2022, value added and turnover generated by enterprises in the sports sector saw a sharper increase than all business in the industry, construction and market services

Table 3 shows the rate of change between 2021 and 2022 for the 3 indicators analysed so far (number of enterprises, value added and turnover) in the sports sector and the non-financial business economy. At EU level, all the 3 indicators recorded a sharp rise in the sports sector, which was higher than the increase for all business in the industry, construction and market services; this was more evident for value added, which in the sports sector in 2022 more than doubled the increase registered in the non-financial business economy (16.7% vs 7.7%), and for turnover (24.8% vs 19.0%).

Looking at the rate of change in 2022 for the 3 indicators in individual EU countries:

- The number of enterprises increased in 21 out of 26 EU countries with available data, with the largest increases in Latvia (+25%), Malta (+17.9%), Portugal (+16.9%) and Slovakia (+16.6%);
- 3 Member States (Poland, Slovakia and Czechia) more than doubled their value added in the sports sector in 2022 compared to 2021;
- All the EU countries with available data saw an increase on their turnover in the sports sector, with the highest values in Greece (+128.2%), Slovakia and Poland (both +60.8%).

Change in the number of enterprises, value added at factor cost and turnover, 2021-2022

(%, annual rate of change)

	Sports activities			Industry, construction and market services		
	Number of enterprises	Value added at factor cost	Turnover	Number of enterprises	Value added at factor cost	Turnover
EU (*)	5.2	16.7	24.8	3.9	7.7	19.0
Belgium	5.8	25.2	34.0	5.4	19.3	27.5
Bulgaria	4.4	15.8	26.2	3.2	21.8	36.8
Czechia	6.5	107.4	53.4	3.1	7.2	31.2
Denmark	5.4	39.2	38.8	5.4	18.5	25.0
Germany	5.4	6.6	27.0	0.2	6.6	18.2
Estonia	15.8	30.2	26.2	13.0	9.5	20.0
Ireland	:	:	:	5.6	14.4	16.2
Greece	-0.2	93.0	128.2	4.2	21.9	28.9
Spain	8.9	8.4	13.8	2.8	15.4	19.2
France	9.6	24.3	36.1	9.2	7.4	13.8
Croatia	7.4	33.1	26.8	4.5	7.1	26.1
Italy	13.5	25.4	51.7	2.7	10.6	20.7
Cyprus	8.9	68.3	55.1	6.4	15.1	19.3
Latvia	25.0	-2.5	8.5	5.1	13.7	16.7
Lithuania	11.3	51.1	59.9	9.7	22.1	27.0
Luxembourg	7.2	89.1	17.2	5.2	4.3	10.2
Hungary	2.7	-10.4	7.6	2.9	6.4	19.7
Malta	17.9	67.2	59.3	4.0	10.7	17.3
Netherlands	-5.5	50.8	48.9	7.4	-15.6	20.5
Austria	-3.4	20.0	39.7	-1.0	12.8	19.5
Poland	-1.4	160.6	60.8	0.4	17.4	22.2
Portugal	16.9	43.3	34.3	7.9	18.1	22.0
Romania	5.8	-17.6	39.3	3.5	21.4	27.4
Slovenia	6.4	15.6	27.0	5.0	7.7	21.2
Slovakia	16.6	136.8	60.8	6.8	6.2	20.5
Finland	5.9	8.8	18.0	3.0	5.1	13.8
Sweden	-8.4	4.4	9.5	-4.4	0.5	9.1
Iceland	3.0	18.4	24.7	1.6	31.3	29.8
Norway	4.8	29.9	37.7	5.1	61.0	32.9
Switzerland (*)	-4.0	70.8	25.8	12.4	-0.3	35.3
Bosnia and Herzegovina	17.6	79.2	59.7	3.2	19.5	22.5
North Macedonia	9.4	24.2	40.2	0.7	12.4	26.5
Serbia	22.2	61.4	38.5	-3.7	20.3	21.1

(*) Estimated.

Source: Eurostat (online data code: sbs_owv_act)

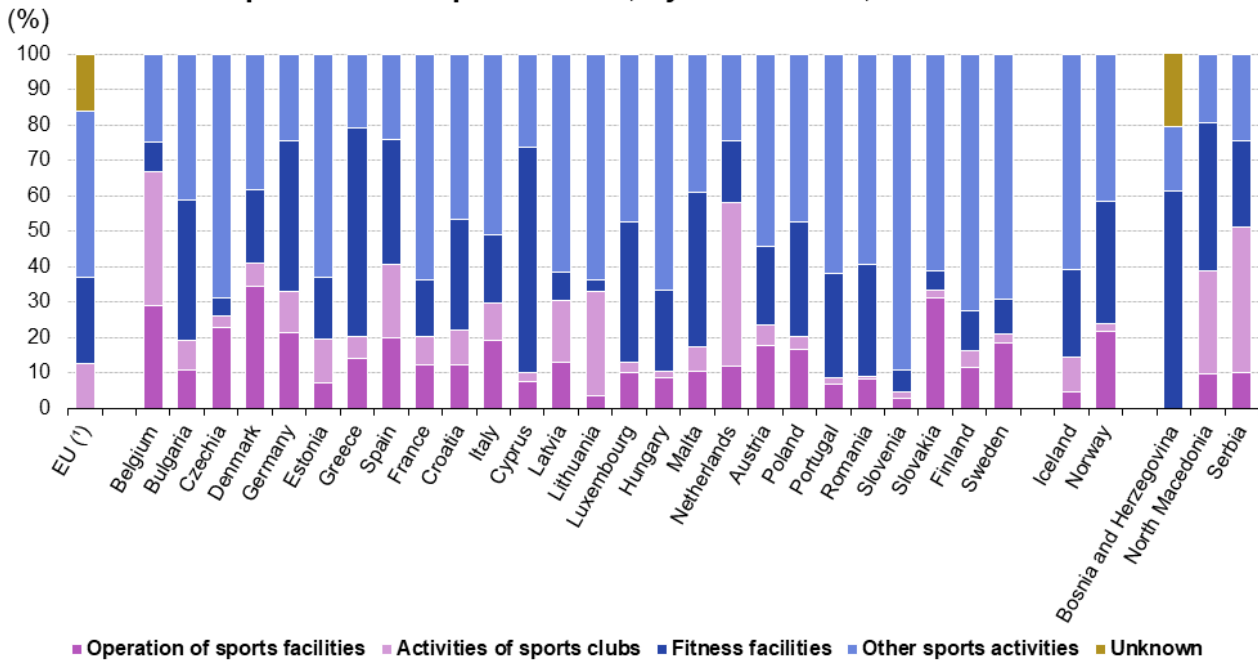
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Table 3: Change in the number of enterprises, value added at factor cost and turnover, 2021-2022 (% annual rate of change) Source: Eurostat (sbs_owv_act)

In 2022 fitness facilities accounted for more than half of businesses in the sports sector in Cyprus and Greece

Going into the detailed activity of the sport businesses, the highest number of enterprises in the EU in 2022 was involved in the NACE class 93.14 'other sports activities' (46.9%), followed by NACE class 93.13 'fitness facilities' (24.3%) and NACE class 93.12 'activities of sport clubs' (12.5%). 'Other sports activities' includes activities by producers and promoters of sports events, individual own-account sportsmen and athletes, referees, judges, timekeepers and activities by sports leagues and regulating bodies. At national level, 'other sports activities' led with the largest share in the number of enterprises in the sports sector in 19 EU countries (headed by Slovenia, where it amounted to 89.4% of all enterprises in the sports sector). 'Fitness facilities' was the largest group of business activities in the sports sector in 5 EU countries, with more than half of enterprises in the sports sector in Cyprus (63.6%) and Greece (59.1%). In addition, enterprises in the sports sector involved in activities under the heading 'activities of sport clubs' were most numerous in the Netherlands (45.9%) and Belgium (37.6%) (see Figure 2).

Number of enterprises in the sports sector, by NACE class, 2022



Note: Data not available for Ireland.

(*) Estimated

Source: Eurostat (online data code: sbs_oww_act)

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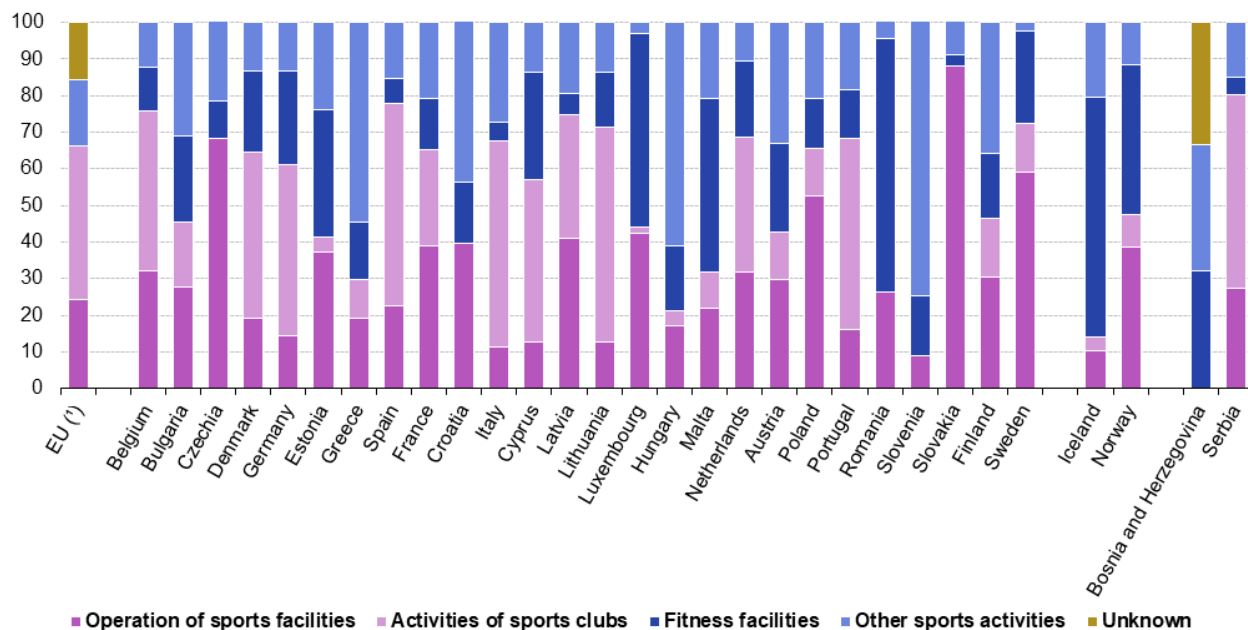
Figure 2: Number of enterprises in the sports sector, by NACE class, 2022 (%) Source: Eurostat (sbs_oww_act)

In 2022 in the EU activities of sport clubs accounted for the highest share of the total value added by the enterprises in the sports sector

In 2022, 'activities of sport clubs' accounted for 42% of the total value added under the enterprises in the sports sector. At national level, the picture is more varied, as shown by Figure 3. In 2022, activities by sport clubs accounted for most of the value added by all enterprises in the sports sector in 9 EU countries, with the highest shares in Lithuania (58.8%), Italy (56.3%), and Spain (55.3%). In turn, in the same year, 5 EU countries recorded negative figures for value added by activities of sport clubs, meaning that they were not able to produce any gross income in that period. 7 EU countries (headed by Slovakia with 88.2%) recorded the highest share of the value added by enterprises in the sports sector for 'operation of sports facilities'. Romania (69.2%), Luxembourg (53.1%) and Malta (47.2%) recorded such shares in 'fitness facilities', while the remaining 7 EU countries (no data available for Ireland) recorded such shares in 'other sports activities' with the highest share in Slovenia (79.8%).

Value added for enterprises in the sports sector, by NACE class, 2022

(%)



Note: Data not available for Ireland.

(*) Estimated.

Source: Eurostat (online data code: sbs_oww_act)



Figure 3: Value added for enterprises in the sports sector, by NACE class, 2022 (%) Source: Eurostat (sbs_oww_act)

How big are the enterprises in the sports sector?

Small and medium-sized enterprises ('SMEs') are vital to the EU's economy. Driving job creation and economic growth, they play a prominent role in EU policy development. As in other industries, SMEs (defined as businesses with less than 250 employees) account for the majority of EU enterprises in the sports sector.

Table 4 shows the set of main indicators for enterprises in the sports sector, by business size class (defined by the number of people employed).

In 2022, SMEs made up the largest proportion of EU enterprises in the sports sector (99.9%), a percentage aligned with their share of enterprises in industry, construction and market services (99.8%). Closer analysis reveals that most SMEs in this sector (93.5%) were micro businesses (with fewer than 10 employees).

Further analysis shows that, in 2022, SMEs generated less than two-thirds (62.1%) of the value added by the EU's enterprises in the sports sector. As such, this highlights the importance of SMEs in this sector.

Main indicators for enterprises in the sports sector, by enterprise size class, EU, 2022

		Number of enterprises (thousands)	Number of persons employed (thousands)	Value added (€ million)
Industry, construction and market services	All enterprises	32 252	160 424	10 061 373
	All SMEs (%)	99.8	63.1 (*)	:
	– micro (%)	94.2	29.9	19.4
	– small (%)	4.8	18.4	15.7
	– medium (%)	0.8	14.8 (*)	:
	Large (%)	0.2	36.9 (*)	49.7 (*)
Sports activities	All enterprises	190.0 (*)	:	29 000 (*)
	All SMEs (%)	99.9 (*)	:	62.1 (*)
	– micro (%)	93.5 (*)	:	20.4 (*)
	– small (%)	5.6 (*)	:	19.4
	– medium (%)	0.8 (*)	:	22.4
	Large (%)	0.1	:	37.9

(*) Estimated.

Source: Eurostat (online data code: sbs_sc_oww)



Table 4: Main indicators for enterprises in the sports sector, by enterprise size class, EU, 2022 Source: Eurostat (sbs_sc_oww)

Sports education enterprises in the EU

Sports education includes the provision of instruction in athletic activities to groups of individuals, such as by camps and schools (e.g. team sports, swimming, yoga instructions etc.). Sport plays also an important role in terms of educational businesses: in 2022 in the EU the number of enterprises for sports and recreation education was estimated around 180 000. Almost 60 000 enterprises for sports and recreation education were registered in France, followed by the Netherlands with around 30 000 businesses: together these 2 countries accounted for almost half of the number of enterprises for sports and recreation education in the EU (see Table 5).

In 2022, Germany registered the highest value added by enterprises for sports and recreation education in the EU with € 913 million from only around 11 500 enterprises, followed by France (€ 874 million), and the Netherlands (€ 648 million). The same 3 EU Member States were the only ones to record over € 1 billion in turnover from enterprises for sports and recreation education in 2022, accounting for more than half of the turnover in the EU. France was comfortably above the other countries with almost € 2 billion, followed by Germany (€ 1.6 billion) and the Netherlands (€ 1.3 billion).

Main indicators for sports and recreation education enterprises, 2022

	Number of enterprises		Value added		Turnover	
	(number)	(% of total EU)	(€ million)	(% of total EU)	(€ million)	(% of total EU)
EU (*)	180 000		4 000		8 340	
Belgium	3 233	1.8	54	1.3	210	2.5
Bulgaria
Czechia	996	0.6	13	0.3	39	0.5
Denmark	1 086	0.6	103	2.6	486	5.8
Germany	11 503	6.4	913	22.8	1 576	18.9
Estonia	293	0.2	2	0.1	7	0.1
Ireland	3 130	1.7	152	3.8	317	3.8
Greece	1 152	0.6	13	0.3	36	0.4
Spain	3 620	2.0	252	6.3	418	5.0
France	59 743	33.2	874	21.9	1 949	23.4
Croatia	347	0.2	8	0.2	19	0.2
Italy	8 074	4.5	226	5.6	427	5.1
Cyprus	585	0.3	6	0.2	16	0.2
Latvia	604	0.3	5	0.1	9	0.1
Lithuania	5 007	2.8	23	0.6	65	0.8
Luxembourg	278	0.2	10	0.3	17	0.2
Hungary	6 373	3.5	22	0.6	61	0.7
Malta	443	0.2	12	0.3	24	0.3
Netherlands	30 880	17.2	648	16.2	1 251	15.0
Austria	5 317	3.0	187	4.7	323	3.9
Poland	14 100	7.8	126	3.2	425	5.1
Portugal	5 036	2.8	34	0.9	61	0.7
Romania	2 843	1.6	11	0.3	21	0.3
Slovenia	3 100	1.7	56	1.4	82	1.0
Slovakia	433	0.2	3	0.1	13	0.2
Finland	3 074	1.7	56	1.4	133	1.6
Sweden	8 658	4.8	170	4.3	349	4.2
Iceland	911		21		30	
Norway	6 007		106		213	
Bosnia and Herzegovina	22		0		1	
North Macedonia	17		0		0	
Serbia	83		1		2	

Note: Sports and recreation education is defined as activities under the NACE code 8551.

(*) Number of enterprises: estimated.

Source: Eurostat (online data code: sbs_oww_act)

Table 5: Main indicators for sports and recreation education enterprises, 2022 Source: Eurostat (sbs_oww_act)

In 2022, in the EU the number of enterprises for sports and recreation education accounted for almost one fifth of all enterprises in the field of education (this is calculated as the number of enterprises in NACE class 85.51 over NACE division 85 – but only private business, and not public education institutions, are taken into account) and for 5.8% of the value added generated by all enterprises in the field of education. Three EU countries had over one third of enterprises for sports and recreation education in total education: Slovenia (41.5%), Malta (36.8%) and Sweden (33.4%). On the other hand, this share was under 5% in Slovakia (4.6%), Czechia (4.1%) and Spain (3%). Slovenia confirmed its leading status in the EU for sports and recreation enterprises in total education also in terms of value added, with a 27.9% of value added by sports and recreation enterprises in total education belonging to sports and recreation enterprises. This share is almost double that of the next countries Austria (14.8%) and Denmark (13.9%, despite having only 19.8% of sports and recreation education companies in total education). By contrast, 4 Member States recorded a share of value added for sports and recreation education in total education lower than 2%, with lowest figures in Cyprus (1.6%) and Greece (1.5%) (see Figure 4).

Share of number of enterprises and value added for sports and recreation education in total education, 2022

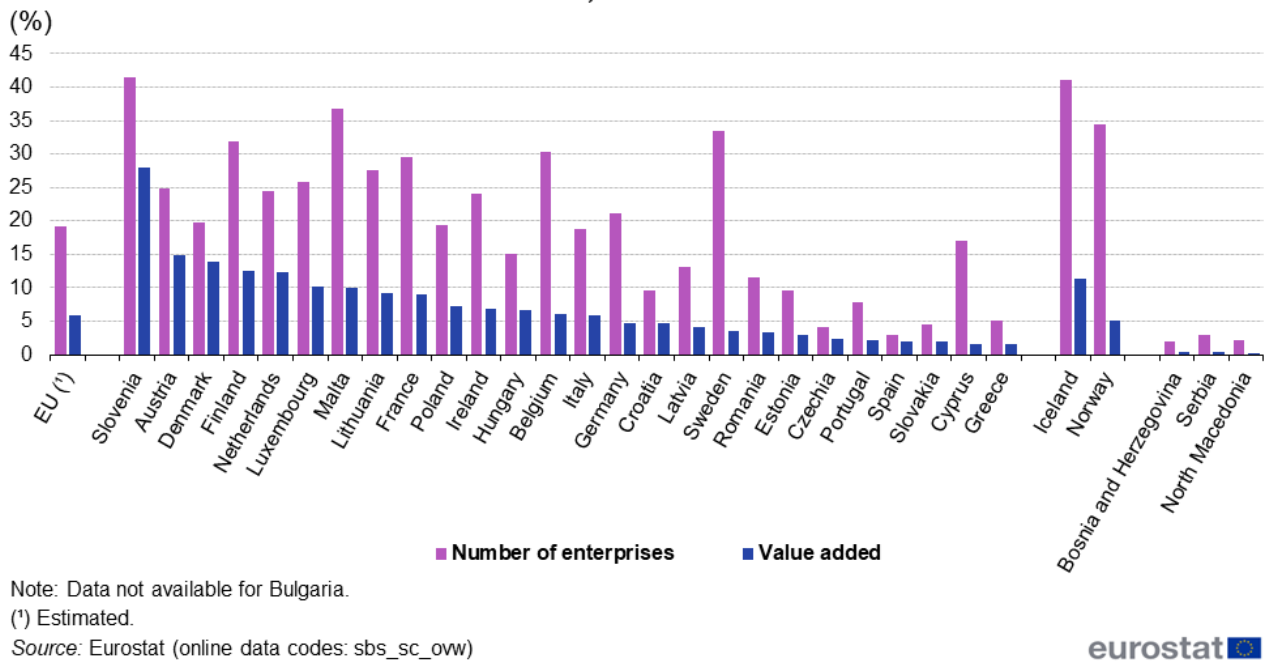


Figure 4: Share of number of enterprises and value added for sports and recreation education in total education, 2022 (%) Source: Eurostat (sbs_oww_act)

Who produces sporting goods in the EU?

Another important dimension of the sector is manufacturing of sporting goods, measured by the dedicated NACE group 32.3. In 2022 in the EU around 5 400 enterprises manufacturing sporting goods generated € 2.5 billion in value added, with turnover totalling around € 8.3 billion (see Table 6).

France and Czechia accounted for more than one quarter of the total number of enterprises that manufacture sporting goods in the EU (no data available for Cyprus), each of them with a share of at least 10% of the EU total of such enterprises. For 4 countries (Latvia, Slovakia, Estonia and Malta) the percentage was less than 1%, while Luxembourg did not report any data on enterprises in this sector.

In 2022, Germany (€ 520 million generated) ranked at the top with over 20% of the total EU value added of enterprises manufacturing sporting goods. Together with Italy, Austria and France, these countries accounted for over two thirds of the total EU value added. Comparing the value added with the number of enterprises, the same countries do not necessarily show the most notable values in both indicators. For instance, Austria manufactured one of the highest shares of total EU value added (14.4%), but with a relatively low share of enterprises (2.8%). By contrast, Poland had the fourth highest share of enterprises in the EU (9%) but produced only a relatively low share of the value added (2.2%).

As for turnover generated by sports goods manufacturers, over 20% of the EU total was recorded in Italy (22%). The other main shares belonged to the same EU countries as for value added – Austria (15.4%), Germany (14.4%) and France (12.7%).

Main indicators for enterprises manufacturing sporting goods, 2022

	Number of enterprises		Value added		Turnover	
	(number)	(% of total EU)	(€ million)	(% of total EU)	(€ million)	(% of total EU)
EU (*)	5 380		2 455		8 314	
Belgium	58	1.1	6	0.2	34	0.4
Bulgaria	59	1.1	49	2.0	141	1.7
Czechia	610	11.3	107	4.4	292	3.5
Denmark	72	1.3	9	0.4	35	0.4
Germany	513	9.5	520	21.2	1 195	14.4
Estonia	31	0.6	:	:	:	:
Ireland	122	2.3	18	0.7	23	0.3
Greece	53	1.0	13	0.5	38	0.5
Spain	311	5.8	116	4.7	444	5.3
France	857	15.9	327	13.3	1 058	12.7
Croatia	53	1.0	:	:	:	:
Italy	464	8.6	484	19.7	1 833	22.0
Cyprus	:	:	:	:	:	:
Latvia	44	0.8	3	0.1	12	0.1
Lithuania	54	1.0	3	0.1	16	0.2
Luxembourg	0	0.0	0	0.0	0	0.0
Hungary	235	4.4	48	2.0	229	2.8
Malta	2	0.0	:	:	:	:
Netherlands	282	5.2	89	3.6	316	3.8
Austria	148	2.8	353	14.4	1 278	15.4
Poland	486	9.0	54	2.2	178	2.1
Portugal	124	2.3	43	1.8	468	5.6
Romania	84	1.6	52	2.1	151	1.8
Slovenia	74	1.4	46	1.9	139	1.7
Slovakia	38	0.7	20	0.8	93	1.1
Finland	283	5.3	60	2.4	204	2.5
Sweden	323	6.0	11	0.5	79	0.9
Iceland	5		0		0	
Norway	79		36		178	
Switzerland (*)	39		50		248	
North Macedonia	2		:		:	
Serbia	50		2		6	

Note: Manufacturing sporting goods is defined as activities under the NACE code 32.3.

(*) Number of enterprises: estimated.

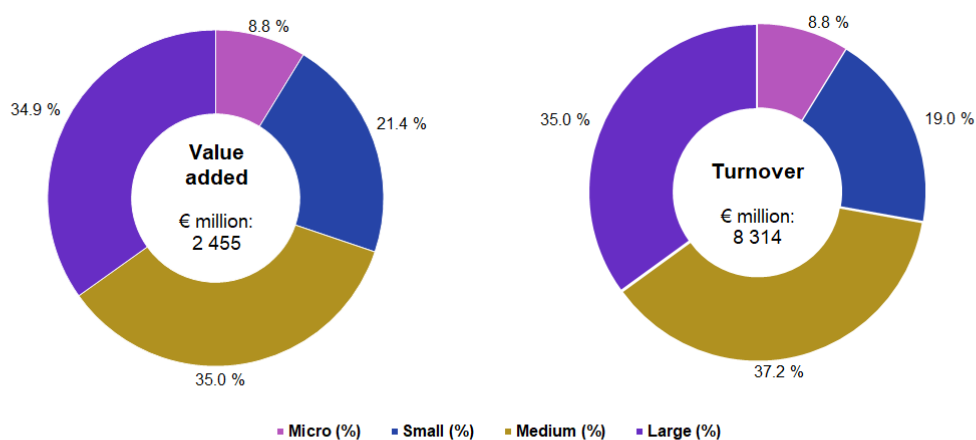
(?) Estimated.

Source: Eurostat (online data code: sbs_oww_act)

Table 6: Main indicators for enterprises manufacturing sporting goods, 2022 Source: Eurostat (sbs_oww_act)

As for sports activities, small and medium-sized enterprises (SMEs) also play a key role in manufacturing sporting goods. Figure 5 shows that in 2022 SMEs generated around two thirds of the value added (65.1%) and turnover (65%) of EU sports manufacturers.

Main indicators for enterprises manufacturing sporting goods, by enterprise size class, EU, 2022
(%)



Source: Eurostat (online data code: sbs_sc_oww)

eurostat

Figure 5: Main indicators for enterprises manufacturing sporting goods, by enterprise size class, EU, 2022
Source: Eurostat (sbs_sc_oww)

Source data for tables and graphs

- [Enterprises in sports sector: tables and figures](#)

Data sources

The identification of the list of sporting goods is based on:

- the [Vilnius Definition](#) of sport agreed by the EU Working Group on Sport and Economics in 2007
- the [Study on the Contribution of Sport to Economic Growth and Employment in the EU](#)
- the [UNESCO Framework for Culture statistics](#) (which considers sport as a domain related to culture).

Eurostat compiles data on sport-related enterprises from the [Structural business statistics \(SBS\)](#) .

Structural business statistics

Structural business statistics (SBS) cover industry, construction, trade and (market) services, as defined by the [statistical classification of economic activities in the European Community \(NACE\)](#) . This classification allows for a detailed sectoral breakdown of business activities. The information is available for a broad range of structural indicators (including data for the number of businesses, the number of people employed, turnover and value added) and can also be broken down by business size. The version of NACE currently used in the European statistical system is NACE Rev. 2, implemented from 2008 onwards. SBS describe the structure, conduct and performance of businesses within the non-financial business economy (NACE sections B to S, except public administration and defence, compulsory social security, and activities of membership organisations). Starting with the reference year 2021, Structural Business Statistics are compiled under [EU regulation 2019/2152](#) and its implementing act, [EU regulation 2020/1197](#) .

Within the context of SBS, the following definitions apply:

- An **enterprise** as defined in Council Regulation (EEC) No 696/93 is the smallest combination of legal units that is an organizational unit producing goods or services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources. An enterprise carries out one or more activities at one or more locations. An enterprise may be a sole legal unit.

- **Number of active enterprises** is the number of all statistical units which at any time during the reference period were 'enterprises', as defined in Council Regulation (EEC) No 696/93, and active during the same reference period. A statistical unit is considered to have been active during the reference period, if in said period it either realized positive net turnover or produced outputs or had employees or performed investments.
- **Number of employees and self-employed persons (the number of persons employed)** is the sum of the Number of employees and Number of self-employed persons. The 'number of employees' represents the average number of persons who were, at some time during the reference period, employees of the statistical unit. The 'number of self-employed persons' is the average number of persons who were at some time during the reference period the sole owners or joint owners of the statistical unit in which they work. Family workers and outworkers whose income is a function of the value of the outputs of the statistical unit are also included.
- **Net turnover** comprises all income generated during the reference period through the regular activities of the statistical unit and is presented after deducting all price reductions, discounts, and rebates granted by it. Excluded from net turnover are:
 - all taxes, duties or levies linked directly to revenue;
 - any amounts collected on behalf of any principal, if the statistical unit is acting as an agent in its relationship with said principal;
 - all income not arising in the course of ordinary activities of the statistical unit. Usually, these types of income are classified as 'Other (operating) income', 'Financial income', 'Extra-ordinary income' or under a similar heading, depending on the respective set of generally accepted accounting standards used to prepare the financial statements.
- **Value added** is a composite indicator of net operating income, adjusted for depreciation, amortization and employee benefits, all components being recognized as such by the statistical unit during the reference period. Its value is given by the formula:
 - net turnover (+)
 - income from product- or turnover-related subsidies (+)
 - capitalized output (+)
 - change in stock of goods (\pm)
 - total purchases of goods and services (-).

Alternatively, it can be calculated from the gross operating surplus by adding personnel costs.

SBS may be broken down by business size-class for analytical purposes, as follows:

- **Small and medium-sized enterprises (SMEs)** employing 1 to 249 people, composed of:
 - micro enterprises with less than 10 people employed;
 - small enterprises with 10 to 49 people employed;
 - medium-sized enterprises with 50 to 249 people employed.

They should also have an annual turnover of up to € 50 million, or a balance sheet total of no more than € 43 million.

- **Large enterprises** with 250 or more people employed.

Whenever the EU aggregates do not rely on a full coverage, estimates can be published. In these cases such data are flagged as Estimated value (precise within $\pm 1\%$ or Unreliable or uncertain data: (Estimation error from $\pm 1\%$ to $\pm 5\%$). For more details see [Structural business statistics \(sbs\)](#) .

Context

The multiannual work programme ([EU work plan for Sport for 2024-2027](#)) agreed by the [EU Council](#), sets the priorities and principles for cooperation on sport between the European Commission and the Member States.

Several expert groups have been set up to achieve concrete results. Among them, the Expert Group on the Economic Dimension of Sport (XG ECO) and the Expert Group on Health-Enhancing Physical Activity (XG HEPA) play a key role in implementing evidence-based policies in the sports sector. XG ECO, for example, has developed an economic definition of sport ('[Vilnius definition](#)'), and made progress towards developing Sport [Satellite Accounts](#) in some EU countries. XG HEPA is working on implementing the [Council recommendations on physical activity](#) adopted in 2013. These include a monitoring framework with indicators both for the level of physical activity and for policies to promote physical activity in EU countries. Eurostat comparable data on international trade, employment in sport, participation in sporting activities, etc. make a valuable contribution to the monitoring and development of the EU's policies in this area.

Explore further

Other articles

- [Employment in sport](#)
- [International trade in sporting goods](#)
- [Sport participation - practicing sport and physical activity](#)
- [Sport participation - attending live sporting events](#)
- [Household expenditure on sporting goods and services](#)
- [Consumer prices of recreational and sporting goods and services](#)
- [Government expenditure on recreational and sporting services](#)
- [Culture](#) (all Statistics Explained articles on culture)

Database

- [Enterprises in sport sectors \(sprt_ent\)](#), see:

Sold production, exports and imports ([ds-056120](#))

Business demography by size class and NACE Rev. 2 activity ([bd_size](#))

Enterprises by detailed NACE Rev.2 activity and special aggregates ([sbs_oww_act](#))

- [Structural business statistics \(sbs\)](#), see:

Enterprise statistics by size class and NACE Rev.2 activity (from 2021 onwards) ([sbs_sc_oww](#))

Dedicated section

- [Sport](#)
- [Structural Business Statistics](#)

Publications

- [Sports statistics – infographics – 2024 version](#)
- [The economic dimension of sport](#)

Methodology

- [European Business Statistics Methodological Manual for Structural Business Statistics – 2024 edition](#)
- [Enterprises in sport sectors](#) (ESMS metadata file — `sprt_ent_esms`)
- [Structural business statistics](#) (ESMS metadata file — `sbs_esms`)
- [Statistics on the production of manufactured goods](#) (ESMS metadata file — `prom_esms`)
- [Vilnius definition of sport](#)

External links

- [DG Education and Culture — Sport policy and programmes](#)
- [Erasmus+ Sport](#)
- [Special Eurobarometer — Sport and physical activity](#)
- [European Commission — Internal market, industry, entrepreneurship and SMEs](#)

Legislation

- [EU Work Plan for Sport for 2024–2027](#)
- [Summaries of EU Legislation: Sport — a spur to innovation and excellence](#)