

Goal Kicking: Social entrepreneurship in children's and adolescent sports

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Sustainable Development Goals / ONU

Good Health and Well-Being;

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Peace, Justice and Strong Institutions

Abstract. The “Chute a Gol: Social Entrepreneurship in Youth Sports” project, linked to the Núcleo de Apoio Contábil e Fiscal (NAF) at the Federal University of Rondonópolis (UFR), aims to support associations, NGOs, and social initiatives that develop sports activities for children and adolescents by offering technical, accounting, fiscal, and management assistance. This proposal seeks to strengthen sports as a tool for social inclusion and community transformation, in line with the guidelines of university outreach (BRASIL, 2018) and with the Sustainable Development Goals (SDGs), particularly: SDG 3 – Good Health and Well-Being, by promoting the physical and emotional development of children and adolescents through sports; SDG 4 – Quality Education, by fostering educational and training processes in sports practices and in the management of community organizations; SDG 10 – Reduced Inequalities, by expanding access to sports and citizenship for vulnerable populations; and SDG 16 – Peace, Justice and Strong Institutions, by strengthening community sports organizations and collaborative governance practices. The project unfolds in stages of diagnosis, technical advisory, training, and continuous monitoring, involving extension students in practical activities with community entities. This teaching–research–extension integration is materialized through the application of participatory methodologies and the systematization of results for academic analysis and scientific production. The integration of teaching, research, and extension is further evidenced by the use of participatory methodologies grounded in studies on social entrepreneurship and community management, as well as by the organization of project outcomes for academic purposes and scientific dissemination within NAF/UFR.

Keywords: Sport, Citizenship, Social Entrepreneurship.

Contextualization and goals

The Goal Kicking: Social Entrepreneurship in Children's and Adolescent Sports project supports associations, NGOs and social projects that develop sports activities aimed at children and adolescents through technical, accounting, tax and management advice. The project is linked to the Accounting and Fiscal Support Center (NAF) of the Federal University of Rondonópolis (UFR) and seeks to strengthen sports initiatives as an instrument of social inclusion and community transformation, aligning with university extension guidelines (BRASIL, 2018).

The proposal serves entities that operate in different phases of the sport: initiation at 7--10 years of age, improvement (11--14 years of age) and performance (from 15 years of age), covering modalities such as football, volleyball, basketball, martial arts and others. The focus is to enable these organizations to access funding notices, sports incentive laws and institutional partnerships, expanding their economic sustainability and social impact.

The United Nations (UN, 2016) also highlights sport as a tool for the dissemination of ethical values, social inclusion and the promotion of peace. Thus, initiatives that strengthen sports

entities can have lasting impacts on the lives of children and adolescents in situations of socioeconomic vulnerability.

Social vulnerability is understood as the condition of individuals and groups with limited access to resources, opportunities, and rights, configuring itself as both a cause and a consequence of inequalities (BOFF; BARBOSA, 2023). In Rondonópolis, according to IBGE data (2023), approximately 36 thousand children and adolescents are in the age group between 7 and 15 years old, the target audience of sports projects.

In this context, the CHUTE A GOL project seeks to strengthen sports organizations, acting as a vector of social entrepreneurship. According to Lima and Gomes (2023), social entrepreneurship is aimed at creating innovative initiatives that prioritize the generation of social value to the detriment of profit, promoting positive transformations in communities. This perspective is in line with the concept of tax citizenship promoted by the Federal Revenue Service through the expansion of the reach of NAFs, according to Ordinance No. 26/2023 (BRASIL, 2024).

Addressing social vulnerabilities requires integrated strategies that involve the State, the private sector, and civil society. Escorsim (2022) noted that social programs and intersectoral partnerships are mechanisms of participation and representation capable of minimizing inequalities. In this sense, university extension projects have the potential to become agents of transformation by articulating academic knowledge and community demands.

Social entrepreneurship is one of the main contemporary responses to social challenges. Fontana and Thimoteo (2020) define entrepreneurship as the ability to identify and transform opportunities into economic value, whereas Alves (2021) highlights the use of intellectual capital and creativity to generate impact. On the social side, according to Lima and Gomes (2023), this movement seeks innovations that prioritize inclusion and collective well-being.

In the sports field, the regular practice of physical activities contributes not only to motor development and health but also to the construction of ethical and social values. UNESCO (2013) noted

that sport promotes discipline, solidarity, cooperation and a sense of belonging. Thus, strengthening sports organizations can act as a strategy to reduce inequalities and promote equity, as recommended by Janczura (2012).

The project's general objective is to support the strengthening of sports associations and NGOs that serve children and adolescents, offering technical, accounting, tax and management advice to ensure sustainability and social impact. Among its specific objectives, legal and accounting regularization, training managers in financial management, project preparation and fundraising, and support in accessing incentive laws and public notices stand out. In addition, it promotes workshops, mentoring and technical assistance that provide extension experiences to students and contributes to expanding the access of children and adolescents to sport practices.

Methodology

The methodology is developed in articulated stages, starting with the diagnosis, which consists of mapping partner entities and identifying their demands through technical visits and meetings. Then, technical advice is offered, including legal, tax and accounting guidance, as well as support in the preparation of projects. The training takes place through workshops and mini-courses focused on management, marketing, accountability and fundraising. Monitoring takes place continuously, with monitoring of activities, periodic meetings and preparation of evaluation reports. Moreover, university extension takes place through the protagonism of NAF/UFR students, who maintain constant dialog with community managers, promoting the exchange of knowledge.

Results and Discussion

The project already has direct impacts, such as the formalization and legal-accounting regularization of sports entities, in addition to favoring fundraising, improving management and qualifying the activities offered. It also promotes the practical and civic training of students, contributing to social inclusion and community strengthening. Partial results can be seen in Fig. 1.

Figure 1. Actions of the Chute a Gol 2025.1 project

Entity	Student training	Meetings	Tax Guidelines	Inclusion of public notices, fundraising	Support Events
Rondon Volleyball	3	3	4	2	1

Final Considerations

The CHUTE A GOL project is an extension action that integrates sport, social entrepreneurship and fiscal citizenship; strengthens sports entities aimed at children and adolescents; and promotes social inclusion, human development and a reduction in inequalities. Its relevance lies in the articulation between the university, civil society and

public authorities, contributing to the sustainability of the entities served and to the strengthening of the local ecosystem of social sports and community entrepreneurship, reaffirming the university's commitment to social transformation.

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Ethical and Peer Review Principles

The authors confirm that this publication has been peer-reviewed by expert committees from a participating institution in the United Nations Academic Impact (UNAI).

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