

UNIVERSITÄT
HEIDELBERG



CSI

Centrum für soziale Investitionen und Innovationen
Centre for Social Investment

MAX PLANCK INSTITUTE FOR
COMPARATIVE AND INTERNATIONAL
PRIVATE LAW

MAX-PLANCK-GESELLSCHAFT

***Feasibility Study on a European
Foundation Statute
2008***

Annex B

EFC Data Sources

Methodology

The second survey coordinated by the Research Task Force was carried out with the assistance of the Research Task Force members in the participating EU Member States. In each country, a national coordinator helped collecting and compiling the data on foundations on the basis of a questionnaire developed by the group. The survey compiled 20 questions about the foundation sector.

After major efforts to extend to the survey to a wider number of EU member states and consequently confronting the difficulties with the collection of data at national level, the RTF took a step forward to simplify the survey to the missing countries to six key questions on the foundation sector (number of public benefit foundations, total assets, total expenditure, employment and volunteering weight of the sector and fields of activity). After this simplification two other countries joined the RTF efforts to portrait the dimensions of the foundation sector in the EU and Hungary.

Information sources

To compile the data at EU level, the RTF used an array of information sources, which comprise the following:

Belgium: King Baudouin Foundation, with the assistance of the Hoger Instituut voor de Arbeid (HIVA) of the University of Leuven. The later has used an adapted version of the survey developed by the EFC RTF, comprising 20 questions, and sent it to individual foundations. In total there were 521 questionnaires sent (373 public foundations plus 148 private foundations). The response rate was of 84 public foundations and 28 private foundations. In Belgium private foundations can pursue a public benefit or private goal. It was assumed that private foundations responding to the questionnaire pursue a public goal, which justifies responding to the questionnaire, apart from one foundation. After reading the responses of this private foundation, it was decided that it would be excluded from the number of public benefit foundations because it did not pursue public benefit goal. This represents an overall response rate of 27.75%. From the study of 'Excellence for Non-Profit' on private foundations HIVA deduces that about a fifth of the total number of private foundations in Belgium could be said to serve a more public, rather than private goal. HIVA recognises that is an estimate and does not exclude the possibility that there are other private foundations pursuing a public benefit goal.

The lists of top 15 foundations by assets and expenditure of 2005, were complemented with data on foundations which responded to the first RTF survey (2001) but not the second.

For questions 13, 14 and 17 (fields of support, geographic focus and target populations), the answers were complemented with data on the foundations which answered in 2003, but not in 2006; 62 foundations extra were included (which means that there is information on 173 foundations).

Estonia: The data on the report about the Estonian foundation sector produced by the Centre for Civil Society Study and Development of the Estonian Institute of Humanities, Tallinn University, and financed by a grant from the Open Estonian Foundation, used several information sources:

- a) Earlier surveys on the Estonian third sector, especially an extensive questionnaire on third sector organisations which was conducted in 2005, "The Institutionalization of Civil Initiatives in Estonia: Structure and Resources of the Organization"; as well as the database resulting from this survey which was used to extract the information on the Estonian foundation sector
- b) Data gathered by the Estonian Statistical Office
- c) Information received from the Registers and Information Systems Centre of the Ministry of Justice
- d) Interviews with representatives of seven Estonian foundations of different types

Finland: Säätiöiden ja rahastojen neuvottelukunta ry (Council of Finnish Foundations) with the assistance of the University of Jyväskylä. The survey used was an adaptation of the EFC RTF

survey which comprised 20 questions, and was sent to all the individual foundations across the country (2600). The response rate to the foundation survey in Finland was of 27.08% (704 foundations). The year of referenced is 2004.

France: the database of the Observatoire de la Fondation de France contains data on 100 foundations out of more than 1400 foundations existing in France. Four additional sources have been used to collect data:

- a) Answers to the questionnaires sent, with a very low response rate, lower than of 1st survey
- b) Official public files on foundations of the Ministère de l'Intérieur (Ministry of Internal Affairs)
- c) Files on 600 foundations sheltered by Fondation de France that give access to the data
- d) Official newspaper from the government in which the creation of every foundation is registered. This source was used for the foundations for which it was impossible to find information through other sources, as it includes only basic information (name of foundation, field of activity and sometimes the amount of total assets).

Germany: The Bundesverband Deutscher Stiftungen e.V undertook, in May-July 2007, a survey that covered most of the questions in the RTF survey, in the year of 2004. The survey had an overall response rate of 57%. Additionally, the Bundesverband produced a special publication on the German foundation sector "The Foundation Report 2007" in March/April 2007. It includes findings and interviews.

Hungary: The key data source on the Hungarian nonprofit sector is collected through a regular survey carried out by the Hungarian Central Statistical Office every year. All the data on Hungarian foundations was extracted from this survey, and it covers all foundations in Hungary.

Italy: the data on Italian foundations was mainly collected through the first Census devoted exclusively to Italian foundations and run by the Italian National Statistical Institute (ISTAT) in cooperation with the Centro di Documentazione sulle Fondazioni and the Giovanni Agnelli Foundation ([Le fondazioni in Italia](#) – 2005, ISTAT, Rome, 2007). Though the ISTAT questionnaire has been planned paying great attention to the EFC questionnaire, in some cases, due to different administrative, statistical, methodological, standard and classification requirements, it differs from the EFC standard questionnaire (i.e. different classification regarding sectors, beneficiaries, accounting, geographical areas; different units of measurement). The questionnaire sent to the Italian public benefit foundations had a response rate of 86%.

Slovakia: The data included on the RTF survey on the Slovak foundations was extracted from '[Report on the State of Slovak Foundations](#) – 2006 Data Analysis' (Slovak Donors' Forum, 2007). The 2006 report was concluded according to data recorded in the Register of Foundations administered by SMI (available at www.civil.gov.sk) as well as data stated in foundations' 2006 annual reports delivered to SMI in the statutory period. As of 31st December 2006, there were 338 foundations registered in the Register of Foundations that were obliged to submit their annual reports to the SMI. Out of that, 303 foundations met this obligation (i.e. 89.6% of foundations delivered their annual reports to the SMI).

Spain: the data on Spanish foundations was compiled from the following sources:

- a) Information from the Association of Spanish Foundations' database
- b) Information from the state and autonomous community protectorates
- c) A questionnaire sent to 10,087 foundations in the first months of 2006, which had a response rate of 30.3%
- d) Agreement with the Catalan Coordinator of Foundations, by virtue of which the latter was to provide the AEF with information on its member foundations (481), as well as the non-member foundations it had in its database (which totalled over 2,000 records).

Sweden: Following the advice of research experts the Swedish foundation sector has not seen any big changes in the numbers and structures of Swedish foundations since 2003/20004. This report's findings still give a fair picture of the Swedish foundation sector, the information used on this survey derived from last report's information. The report was compiled and published in a special report to the EFC RTF, entitled 'The Swedish Foundation Sector – Its Size, Scope and Structure in the Early 21st Century' by Filip Wijkström and Stefan Einarsson of the Stockholm school of economics, January 2004, and commissioned by the Stiftelsen Riksbankens Jubileumsfond. The report is part of a larger research project by the same authors, entitled 'Foundations in Sweden: Scope, Roles & Visions', 2004.

UK: the Charities Aid Foundation compiled the information on the foundations from the United Kingdom from several databases. Some secondary data analysis was made on the top 500 trusts, namely for questions 9, 11, 13 and 15.

Other sources

As part of the RTF cooperation with the Feasibility Study on a possible European Foundation Statute the RTF has integrated in the survey results data provided by some DAFNE members for the purposes of the feasibility study on a European Foundation Statute, on Czech Republic, the Netherlands, Latvia and Slovenia. In general this data covers the following main fields: total number of public benefit foundations, total volume of assets and expenditure, employment weight in the sector.

Disclaimer

- Data in the survey refer to different years
- Different categorisation systems/typologies/terminology, despite efforts to standardise information under the EFC categorisation system (which covers the fields of areas of support, geographic focus, populations focus), and different typology of European funders
- Items covered/questions answered in each of the national level data collection were not the same
- Apart from the reticence to disclosure financial figures, these were often the object of multiple interpretations (e.g.: in some cases total expenditure was understood as covering only grants expenditure while in other cases all types of expenditure were included).
- The comparison between the two surveys can only be partial as different countries participated in the two surveys. The same happened at national level as, according to the RTF members and partners, different foundations answered to the first and second national surveys.

AUSTRIA:

Estimate - Source: "The Politics of Foundations - a Comparative Analysis", Ruth Simsa (Anheier and Daly, 2005)

BELGIUM:

HIVA: 373 public foundations + 292 private foundations)

CYPRUS

Source: Management Centre Directory

| | Greek | Turkish | Total |
|---|-----------|-----------|-----------|
| Number of charities | 0 | 1 | 1 |
| Number of non-for-profit companies (which look like a foundation) | 3 | 0 | 3 |
| Number of foundations | 20 | 11 | 31 |
| Total | 23 | 12 | 35 |

CZECH REPUBLIC:

CDF: 405 foundations, 1098 without endowment. Old info: 360 - Number of foundations officially registered as of 2004. Source: "The Politics of Foundations - a Comparative Analysis", Marek Skovajsa IM: See also AN ASSESSMENT OF CZECH CIVIL SOCIETY IN 2004: after fifteen years of development. Page 33 http://www.civicus.org/new/media/CSI_CzechRep_Country_Report.pdf (322 foundations)

DENMARK:

Estimate - Source: "The Politics of Foundations - a Comparative Analysis", in Anheier and Daly, 2006

BULGARIA

Source: Bulgarian NGO Sector in the Context of Development [http://www.wcif-](http://www.wcif-bg.org/data/fckeditor/File/BulgarianNGOsectorinthecontextofdevelopment.pdf)

[bg.org/data/fckeditor/File/BulgarianNGOsectorinthecontextofdevelopment.pdf](http://www.wcif-bg.org/data/fckeditor/File/BulgarianNGOsectorinthecontextofdevelopment.pdf) (page 59)

Source: <http://www.wcif-bg.org/data/fckeditor/File/BulgarianNGOsectorinthecontextofdevelopment.pdf>

ESTONIA

TLU: 31st December 2004

FINLAND

| EFC members | Total assets | Year |
|---------------------------|--------------|------|
| Svenska Kulturfonden | 708,843,045 | 2005 |
| Suomen Kulttuurirahasto | 658,007,000 | 2006 |
| Helsingin Sanomain Säätiö | 164,000,000 | 2005 |

FRANCE

| EFC Members | Year | TA |
|---|------|--------------|
| Fondation de France | 2004 | €812,332,793 |
| Fondation Charles Léopold Mayer pour le Progrès de l'Homme | 2004 | €214,698,949 |
| Fondation Mérieux | 2004 | €69,147,495 |
| Schlumberger Foundation | 2006 | €23,505,733 |
| Fondation pour l' agriculture et la ruralité dans le monde (FARM) | 2006 | €6,950,000 |
| Fondation MACIF | 2006 | €3,368,000 |

GERMANY

BDS: Independent Foundations in 2007. Public-benefit foundations are a part of independent foundations (~95% of independent foundations). The community foundations and some governmentally-linked foundations are a part of this number. The governmentally-founded foundations without real asset to exist independent are not a part of this number.

| Number of foundations | | | |
|-----------------------|-------------------------|---|--|
| Year | Independend foundations | public-benefit foundations (approximatelly) | |
| 2004 | 12,940 | 12,000 | |
| 2005 | 13,490 | 12,800 | |
| 2006 | 14,401 | 13,700 | |
| 2007 | 15,449 | 14,700 | |

| EFC Members | Total assets | Year |
|--|-------------------|------|
| Robert Bosch Stiftung GmbH | 5,069,200,000 | 2005 |
| VolkswagenStiftung | 2,402,347,420 | 2005 |
| Stifterverband für die Deutsche Wissenschaft | 1,800,000,000 | 2005 |
| Deutsche Bundesstiftung Umwelt | 1,678,000,000 | 2005 |
| Gemeinnützige Hertie-Stiftung | 769,000,000 | 2003 |
| Bertelsmann Stiftung | 766,703,100 | 2004 |
| ZEIT - Stiftung Ebelin und Gerd Bucerius | 724,591,280 | 2005 |
| Körper-Stiftung | 519,000,000 | 2005 |
| Gerda Henkel Stiftung | 315,000,000 | 2005 |
| Fritz Thyssen Stiftung | 262,252,691 | 2005 |
| Deutsche Bank | 120,000,000 | 2006 |
| Deutsche Telekom Stiftung | 100,000,000 | 2005 |
| Gottlieb Daimler- und Karl Benz-Stiftung | 40,000,000 | 2005 |
| EFC Members | Total expenditure | Year |
| Stifterverband für die Deutsche Wissenschaft | 130,000,000 | 2005 |
| VolkswagenStiftung | 101,598,734 | 2005 |
| Deutsche Bank | 85,200,000 | 2006 |
| Robert Bosch Stiftung GmbH | 68,686,000 | 2005 |
| Bertelsmann Stiftung | 57,910,000 | 2004 |
| Deutsche Bundesstiftung Umwelt | 52,100,000 | 2005 |
| ZEIT - Stiftung Ebelin und Gerd Bucerius | 26,167,338 | 2005 |
| Fritz Thyssen Stiftung | 16,259,464 | 2005 |

GREECE:

Source: S.P. Tsakraklides, in Foundations in Europe, Bertelsmann Foundation 2001. Do not cover State and Church foundations which operate under public law

HUNGARY

HSO: 5371 are not public-benefit-foundations and 1599 are public foundations IM: But according to 'Comparative Highlights of Foundation Laws' in Hungary there are only public benefit foundations

| Top 15 by revenue | |
|--|-----|
| Magyar Televízió Közalapítvány | €63 |
| ÖKOTÁM Csatornázást és Szennyvíztisztítást Támogató Alapítvány | €38 |
| Magyar Rádió Közalapítvány | €32 |
| Hungária Televízió Közalapítvány | €27 |
| Hadigondozottak Közalapítványa | €24 |
| Budapesti Közép-Európai Egyetem Alapítvány | €21 |
| A Magyarországi Nemzeti és Etnikai Kisebbségekért Közalapítvány (M.N.E.K.K.) | €18 |
| Tempus Közalapítvány | €17 |
| Magyar Mozgóképek Közalapítvány - Motion Picture Public Foundation | €16 |
| Agrár-Vállalkozási Hitelgarancia Alapítvány | €16 |
| Magyar Nemzeti Üdülési Alapítvány | €13 |
| Budapesti Nyílt Társadalom Intezet Alapítvány | €12 |
| Országos Foglalkoztatási Közalapítvány (OFA) | €11 |
| Gábor Dénes Műszaki Informatikai Főiskola Távoktatási Alapítvány | €10 |
| Segítsd a Gyermekeket Nemzetközi Alapítvány | €10 |

IRELAND:

Source: "The Politics of Foundations - a Comparative Analysis", Freda Donoghue (page 214)

ITALY:

ISTAT: The Italian system assumes implicitly that all foundations are for public benefit or some general interest

IM: EFC members data for the following foundations which are in the top 15 list does not always coincide

| IM: EFC members data for the following foundations which are in the top 15 list does not always coincide | | |
|--|----------------|------|
| Name | Assets | Year |
| Compagnia di San Paolo | €7,753,690,000 | 2005 |
| Fondazione Cariplo | €6,103,476,494 | 2006 |
| Fondazione Monte dei Paschi di Siena | €5,729,589,400 | 2004 |
| Fondazione C.R. Torino | €2,314,638,444 | 2005 |
| Fondazione Roma | €2,047,658,410 | 2006 |
| Fondazione C.R. Cuneo | €1,300,000,000 | 2006 |
| Ente C.R. Firenze | €1,279,559,699 | 2005 |
| Fondazione C.R. Lucca | €1,106,614,350 | 2005 |
| Fondazione C.R. Bologna | €1,098,564,298 | 2005 |
| Fondazione C.R. Padova e Rovigo | €1,056,724,487 | 2005 |
| Fondazione C.R. Modena | €826,335,569 | 2005 |

| Others- please specify: | |
|-----------------------------------|-----------|
| Staff and consultant expenses | 3 077 386 |
| Expenses for goods and services | 2 547 496 |
| Financial and patrimonial burdens | 407 594 |
| Amortizations | 366 836 |
| Other expenses | 774 039 |
| Taxes | 416 696 |

| IM: EFC members data for the following foundations which are in the top 15 list does not always coincide | | |
|--|--------------|------|
| Name | Expenditure | Year |
| Fondazione C.R. Parma | n/a | |
| Fondazione Cariplo | €192,593,610 | 2006 |
| Fondazione Monte dei Paschi di Siena | €186,586,412 | 2004 |
| Compagnia di San Paolo | €146,000,000 | 2005 |
| Fondazione C.R. Torino | €110,482,754 | 2005 |
| Fondazione Roma | €81,813,679 | 2006 |
| Fondazione C.R. Bologna | €44,145,095 | 2005 |
| Fondazione C.R. Lucca | €32,008,152 | 2005 |
| Ente C.R. Firenze | €31,914,077 | 2005 |
| Fondazione C.R. Cuneo | €30,000,000 | 2005 |
| Fondazione C.R. Padova e Rovigo | €26,865,502 | 2005 |
| Fondazione C.R. Modena | €23,436,542 | 2005 |

LATVIA:

BAPP-Latvia: Of which 38 are NGOs (year: 2007)

BAPP-Latvia: the majority of foundations registered in Latvia are so-called “operational foundations”, which implement projects themselves and do not grant financing to other projects and implementers of initiatives.

NETHERLANDS:

FIN: as of January 2008 Source: Chamber of Commerce. 142000 in 2001 according to source: "The Politics of Foundations - a Comparative Analysis", Gouwenberg (page 242)

FIN: Although nobody exactly knows how many charitable funds are active in the Netherlands, there is some summary data available on the sector. In general it could be stated, that there is some information available on around 1,400 funds (endowed foundations and fundraising foundations) with the umbrella organisations like the Vereniging van Fondsen in Nederland (FIN), the Vereniging van Fondsenwervende Instellingen (VFI) and the Centraal Bureau Fondsenwerving (CBF). However, these funds only make up a small group of the total amount of charitable funds in the Netherlands, since many (endowed) foundations operate anonymously.

POLAND:

IM: Source: "The Politics of Foundations - a Comparative Analysis", Jerzy Krzyszkowski (page 268) in Anheier and Daly, 2006

PORTUGAL

Source: INE - Statistics Portugal

SLOVAKIA

"IM: The information for Slovakia came from the "2006 Report on the State of Slovak Foundations": "(...) carried out according to data recorded in the Register of Foundations administered by SMI as well as according to data stated in foundations' 2006 annual reports delivered to SMI in statutory period.

SDF: 303 foundations (89.6%) met the statutory obligation to deliver an annual report to the SMI"

SLOVENIA

http://www.civicus.org/new/media/CSI_Slovenia_Country_Report.pdf

SPAIN:

AEF: 11094 in November 2007

AEF: The Spanish Association of Foundations has not created a typology in the narrow meaning of the word. It would be more accurate to state that we have distributed foundations in boxes that describe activities or beneficiaries or you could say, in categories, according to their answers to our questionnaire. The information we have about the distribution of foundations in Spain is in the File "Distribution of Foundations".

| EFC Members | Total Assets | Year |
|-----------------------------------|---------------------|-------------|
| Fundación Pedro Barrié de la Maza | 1,800,000,000 | 2006 |
| Fundación ONCE | 320,300,000 | 2004 |
| Fundació 'la Caixa' | 264,627,000 | 2005 |
| Fundación Juan March | 250,000,000 | 2004 |

SWEDEN:

SEE: Belonging to the two major categories of foundations which have to register with the County Administrative Board: larger foundations (TA>SEK350,000), and foundations operating some kind of business

UK:

CAF: Estimate