

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 E***

***EFS Questionnaire Data***

**Personal Data**

Please note that all personal information will be kept separate from the information provided in this questionnaire. Personal information is used at this stage of the project for contact and follow-up purposes only. We will detach this page from the questionnaire, and destroy it once the data from this questionnaire has been computerized.

**Information Provided in Questionnaire**

All information provided will be treated anonymously and in utmost confidentiality. Your foundation will not be identified in public with any of the information you have given in this questionnaire.

For contact purposes, please provide the following:

**Name (the person primarily responsible for completing the questionnaire)**

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**Your current position in Foundation**

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**Office phone**

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**Cell phone**

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**Email**

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### Questionnaire

Please leave blank, for internal purposes only	<b>EN1</b>		
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EN1 90

EN2 26

GE1 9

FR1 9

	Häufigkeit			Häufigkeit
Belgium	4		Latvia	1
Cyprus	3		Lithuania	2
Czech Republic	6		Malta	4
Denmark	3		Netherlands	7
Estonia	6		Poland	7
Finland	6		Romania	2
France	14		Slovakia	7
Germany	16		Slovenia	1
Greece	4		Spain	6
Hungary	5		Sweden	1
Ireland	3		United Kingdom	8
Italy	13		Portugal	5
			Gesamt	134

**1) What is the main objective of your foundation as stated in the relevant articles of incorporation or other governing documents? (Please offer a brief summary description and indicate relevant website reference, if applicable)**

**Statistiken**

N	Gültig	125
	Fehlend	9

**1.1) In terms of activity areas, in which of the following fields do you operate domestically, internationally or both? (Check all that apply)**

Activity area	Domestically only	Internationally only	Both	-98	n/a
Arts and culture	35	0	19	<b>78</b>	2
Education	42	3	41	<b>46</b>	2
Research	32	0	35	<b>65</b>	2
Health	29	2	18	<b>83</b>	2
Social Services	35	0	16	<b>81</b>	2
Environment, housing	20	1	11	<b>100</b>	2
Economic, technological development	16	1	13	<b>102</b>	2
Civic engagement, advocacy, public debate	17	1	30	<b>84</b>	2
Religion, ethics	5	1	6	<b>120</b>	2
Other (please specify):	20	0	17	<b>95</b>	2

**1.1a) If more than one field checked in Question 1.1:  
In which field are you most active, as a share of your total operating budget?**

Only one activity area      30      More than one activity area      102      Fehlend      2

a	Most important activity are	Second most important activity area
	Häufigkeit	Häufigkeit
Arts and culture	17	7
Education	16	24
Research	8	13
Health	5	5
Social Services	13	10
Environment, housing	3	1
Economic, technological development	3	3
Civic engagement, advocacy, public debate	2	3
Religion, ethics	17	1
other	17	12
-98		
n/a	50	18
Gesamt	33	97
	134	

Field:

Share of operating budget in % of total: 84 VALID CASES

And which field comes second as a share of your total operating budget?

Field:

Share of operating budget in % of total: 78 VALID CASES

**1.2) How do you achieve your objective(s)?** Do you do this through (check all that apply and rank in terms of 1=most important way of achieving objective, 2= second most important etc.)

- 97 Grantmaking programs involving grantees (organizations, individuals)
- 90 operating your own programs and nonprofit organizations
- 14 operating your own commercial enterprises
- 9 asset-management for others
- 47 fundraising activities
- 18 engaging in other businesses activities related to the field you work in
- 3 engaging in other business activities unrelated to the field you work in
- 21 other (please specify):

**1.3) What is the geographic scope of your international activities?** (Please check primary scope)

- 58 Domestic only
- 6 Specific countries only (list up to three): \_\_\_\_\_
- 11 European regions (e.g., Scandinavia, Western Europe, central Europe etc.): \_\_\_\_\_
- 17 EU wide
- 6 Other continents or world regions: \_\_\_\_\_
- 33 Worldwide
- 3 n/a

**1.4) Do you conduct international activities never, rarely, occasionally, or more or less regularly?**

FILTER	YES	108	NO	24	n/a	2
<input type="radio"/> Never		24	<input type="radio"/> n/a		3	
<input type="radio"/> Rarely		26				
<input type="radio"/> Occasionally		25				
<input type="radio"/> Regularly		56				

**1.5) Which of the descriptions below comes closest to describing your foundation?**

- We are a public benefit foundation 72
- We are a private benefit foundation 45
- We are a pension fund 0
- We are an operating enterprise 3
- Other (please specify): 12
- n/a 2

**2) The following questions relate to financial aspects.**  
 (Please also provide URL or source to other relevant financial information that might be available in your annual reports)

**2.1) On your balance sheet for the last available fiscal year, what is the total value of all the assets your foundation holds?**

Domestically\_117 VALID CASES / internationally\_110 VALID CASES - TOTAL: 124 VALID CASES

**2.2) On your balance sheet for the last available fiscal year, what is the total value of all the liabilities your foundation has?**

Domestically\_116 VALID CASES / internationally\_111 VALID CASES - TOTAL: 118 VALID CASES

**2.3) On your income and expenditure statement (or the equivalent) for the last available fiscal year, what are the operating expenditures of your foundation for all activities provided? (excluding investment expenditures)**

Domestically\_118 VALID CASES / internationally\_112 VALID CASES - TOTAL: 122 VALID CASES

**2.4) On your income and expenditure statement (or the equivalent) for the last available fiscal year, what are the total investment expenditures of your foundation in all fields of operations?**

Domestically\_111 VALID CASES / internationally\_108 VALID CASES - TOTAL: 111 VALID CASES

**2.5) On your income and expenditure statement (or the equivalent) for the last available fiscal year, what is the total revenue of your foundation from all sources combined?**

Domestically\_118 VALID CASES / internationally\_113 VALID CASES - TOTAL: 121 NPUTS

**2.6) How did your foundation allocate its assets in the last available fiscal year?**  
 (Please indicate the relative share of different asset classes in the table below.)

Asset Class	VALID CASES	Hereof	
		Domestic VALID CASES	Abroad VALID CASES
Real estate, other fixed assets	107	91	88
Shares held directly in listed companies	104	89	88
Private equity in unlisted companies	105	91	89
Fixed interest investments	104	90	89
Portfolios managed by other investment companies	107	88	87
Cash	107	90	88
<b>Total Assets</b>			

**2.7) For the last available fiscal year, what was the share of major expenditure categories relative to total expenditure?** (Please indicate the relative share of different expenditures in the chart below.)

Expenditure categories	VALID CASES	Hereof	
		Domestic VALID CASES	Abroad VALID CASES
Direct operating activities	87	61	10
Grants expended	82	62	21
Capital / asset management	50	37	4
Administration	90	69	3
Wages and salaries	102	75	5
Other staff related costs (e.g., volunteers)	25	20	1
Board compensation (if applicable)	24	16	0
Other (please specify)	38	24	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2.8) Of your total revenue, what is the relative share of the revenue streams listed below?**

Type of revenue	VALID CASES	Hereof	
		Domestic VALID CASES	Abroad VALID CASES
Interests and dividends	88	62	13
Fees, sales, rent income and similar types of revenue	44	31	2
Donations and legacies	50	34	5
Fundraising	34	24	0
Grants from public bodies (local, national, EU)	46	29	8
Grants from private bodies (corporations, other foundations etc.)	50	38	9
Other (please specify):	31	22	2
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2.9) How many staff does your foundation have?**

Employees:	Full-Time	_128 VALID CASES
	Part-Time	_123 VALID CASES
	Freelancers, consultants (self-employed)	_123 VALID CASES
	Volunteers (excluding governing body members)	_118 VALID CASES

**2.10) If you provide financial support to other organizations in whole or in part, how many staff work at these organizations?** (If you do not have precise information, please offer an estimate.)

Employees:	Full-Time	_51 VALID CASES
	Part-Time	_46 VALID CASES
	Freelancers, consultants (self-employed)	_45 VALID CASES
	Volunteers	_45 VALID CASES

**IF NO CURRENT INTERNATIONAL ACTIVITIES (Question 1.4) GO TO QUESTION 4 ON PAGE 9**

**3) Barriers against international activities**

**3.1) Generally speaking: in your conducting activities abroad or internationally, did you experience significant barriers?**

- 24 Yes, grantmaking is more complicated
- 16 Yes, grantmaking is more costly
- 32 Yes, working in different jurisdictions complicates program operations
- 11 Yes, different tax laws make the differentiation of what is related and what is unrelated business income cumbersome
- 16 Yes, reporting requirements to different authorities are cumbersome and costly
- 6 Yes, asset management costs increase
- 8 Yes, fundraising costs increase
- 14 Yes, administrative costs are higher due to the need to establish affiliate organizations (or other legal entities) recognized in the other country/countries of the EU

Yes, specify \_\_\_\_\_

No, we experienced no significant barriers for cross-border activities within the EU

**3.2) Specifically, in what aspects of activities abroad did or does your foundation experience difficulties?**

- 13 Program planning
- 7 Formation of new organization/program
- 10 Establishment and legal recognition
- 13 Reporting requirements to tax and other relevant authorities
- 4 Asset management
- 12 Fundraising
- 21 Day-to-day operational activities
- 7 Other aspect (please specify): \_\_\_\_\_
- 17 None

**3.3) Did you manage to solve most, some, a few or none of the difficulties and barriers encountered?**

- 36 All or most
  - 14 Some
  - 4 Few
  - 4 None
- n/a 76

**3.4) Can you briefly describe how you solved one of the most pressing issues?**

31 VALID CASES

**3.5) In terms of operating costs, to what extent do you think the following statements to be correct?**

	incorrect	partly incorrect	neutral	partly correct	correct	n/a
It is relatively cheaper to operate at the national level only.	3	7	12	22	<b>24</b>	66
It is comparatively cheaper to operate on an international level only.	<b>31</b>	13	11	5	0	74
Cost wise it is irrelevant whether we operate on a national or international level.	<b>22</b>	11	16	6	11	68

**3.6) Based on your experience, are the costs lower, the same, or higher for 'doing business' abroad than for comparable projects/activities on the national level?**

	much lower	somewhat lower	about the same	somewhat higher	much higher	n/a
Based on your experience, are the costs of 'doing business' abroad lower, the same, or higher than for comparable projects/activities on the national level?	1	4	20	<b>35</b>	9	65

<b>4)</b>	<b>Is your foundation planning or exploring to expand (or interested in expanding) its international activities?</b>		
56	Yes (Please continue Question 4Y1)		
67	No (Please continue Question 4N1 on page 10)	n/a	11

**4Y1) In terms of activity areas, in which of the following fields are you planning to expand?**  
(Check all that apply)

- 11 - Arts and culture
- 29 - Education
- 28 - Research
- 17 - Health
- 14 - Social Services
- 07 - Environment, housing
- 08 - Economic, technological development
- 20 - Civic engagement, advocacy, public debate
- 02 - Religion, ethics
- 216 - Other activities (please specify): \_\_\_\_\_

**4Y2) Are you planning to do so in terms of...** (Also, please indicate approximate amount of Euros that would be involved in the first three years of your expanding activities)

64 - Grantmaking activities?	62 VALID INPUTS
61 - Direct program operations? (supply of services/goods for public benefit)	60 VALID INPUTS
60 - Unrelated business activities?	54 VALID INPUTS
60 - Program-related investments?	54 VALID INPUTS
60 - Asset management?	53 VALID INPUTS
60 - Fundraising activities?	56 VALID INPUTS
60 - Other activities?	52 VALID INPUTS

**4Y3) In what aspects of international activities does your foundation anticipate coming up against significant barriers (if any)?**

- 29 - Grantmaking will be more complicated.
- 14 - Grantmaking will be more costly.
- 23 - Working in different jurisdictions will complicate program operations.
- 08 - Different tax laws will make the differentiation of what is related and what is unrelated business income cumbersome.
- 13 - Reporting requirements to different authorities will be cumbersome and costly.
- 02 - Asset management costs will increase.
- 11 - Fundraising costs will increase.
- 14 - Administrative costs will be higher due to the need to establish affiliate organizations (or other legal entities) recognized in the other country/countries of the EU.
- 04 - Other (please specify) \_\_\_\_\_
- 13 - No, we anticipate no significant barriers for cross-border activities within the EU.

**4Y4) Specifically, in what aspects of activities abroad do you expect to experience difficulties?**

- 34 - Program planning
- 28 - Formation of new organization/program
- 30 - Establishment and legal recognition
- 32 - Reporting requirements to tax authorities
- 22 - Asset management
- 29 - Fundraising
- 34 - Day-to-day operational activities

8 - Other phase (please specify): 8 VALID INPUTS

**Please continue with question 5 on page 12**

**4N1) Please indicate reasons why your foundation does not intend to increase international activities.**

**a) Absolute barriers**

- 43 - Foundation is too small
- 53 - Purpose is geographically limited to specific region
- 31 - Donor wish (deed)
- 24 - Legal recognition
- 12 - Other absolute barrier (please specify): \_\_\_\_\_

**b) Relative barriers**

- 45 - Tax reasons
- 53 - Administrative costs due to the need to establish affiliate organizations (or several legal entities) are too high
- 43 - Administration costs overall are prohibitive
- 45 - Overall cost-benefit ratio not favorable
- 43 - Overall assessment of barriers resulted in negative board decision
- 50 - Other reasons (please specify):

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**4N2) In which of the following international activities would your foundation anticipate coming up against significant barriers?**

- 52 - Grantmaking activities
- 48 - Direct program operations (supply of services/goods for public benefit)
- 36 - Unrelated business activities
- 39 - Program-related investments
- 35 - Asset management
- 43 - Fundraising activities
- 41 - Other activities (please specify): \_\_\_\_\_

**4N3) In what aspects would your foundation anticipate having the most difficulties for its international activities?**

- 43 - Program planning
- 45 - Formation of new organization/program
- 43 - Establishment and legal recognition
- 41 - Reporting requirements to tax authorities
- 33 - Asset management
- 43 - Fundraising
- 49 - Day-to-day operational activities
  
- 34 - Other phase (please specify): \_\_\_\_\_

<b>5) Is your foundation planning to reduce its international activities?</b>			
2	Yes (Please continue on page Question 5Y1)		
118	No (Please answer question 6 on page 14)	n/a	14

**5Y1) In terms of activity areas, in which of the following fields are you planning to reduce abroad? (check all that apply)**

- Arts and culture
- 1 VALID CASE Education
- Research
- Health
- Social Services
- Environment, housing
- Economic, technological development
- Civic engagement, advocacy, public debate
- Religion, ethics

Other (please specify): \_\_\_\_\_

**5Y2) Are you planning to do so in terms of... (Also, please indicate approximate amount of Euros that would be involved in the first three years of reducing your activities)**

1 VALID CASE	Grantmaking activities?	1 VALID INPUT
	Direct program operations? (supply of services/goods for public benefit)	_____ €
	Unrelated business activities?	_____ €
	Program-related investments?	_____ €
	Asset management?	_____ €
	Fundraising activities?	_____ €
	Other activities?	_____ €

**5Y3) Why are you cutting back activities abroad or internationally? Because...**

- 1 VALID CASE Grantmaking was too complicated.
- 1 VALID CASE Grantmaking was too costly.
- Working in different jurisdictions complicates program operations too much.
- Different tax laws make the operations of what is related and what is unrelated business income too cumbersome.
- Reporting requirements to different authorities are too cumbersome and too costly.
- Asset management costs increased too much.
- Fundraising costs increased too much.
- Administrative costs were too high due to the need to establish affiliate organizations (or other legal entities) recognized in the other country/countries of the EU

1 VALID CASE Other reasons (please specify) \_\_\_\_\_ 1 VALID INPUT

**5Y4) Specifically, in what aspects of activities abroad did you experience most difficulties?**

- 1 VALID CASE      Program planning
- 1 VALID CASE      Formation of new organization/program
- Establishment and legal recognition
- Reporting requirements to tax authorities
- Asset management
- Fundraising
- 1 VALID CASE      Day-to-day operational activities

Other phase (please specify): \_\_\_\_\_

**6) What benefits/advantages do you associate with the EUROPEAN FOUNDATION STATUTE (as described above)?**

The European Foundation Statute would...	Very unlikely	Unlikely	Neither likely nor unlikely	Likely	Very likely
...improve opportunities to act internationally	1	4	18	<b>82</b>	19
...reduce the need for multiple legal structures	2	15	21	<b>57</b>	26
...improve corporate governance structure	4	16	<b>54</b>	37	11
...reduce administration costs	11	27	37	<b>40</b>	7
...mobilize fundraising across Europe	2	9	31	<b>62</b>	16
...lead to a simpler registration process	1	12	27	<b>68</b>	14
...define the term: "foundation" more clearly	4	5	32	<b>57</b>	23
...help to improve European competitiveness	1	12	<b>55</b>	44	9
...make legal structures more predictable	0	7	31	<b>73</b>	7
...improve reputation for fundraising	1	7	42	<b>57</b>	14
...make supervision by the relevant authorities more efficient	1	16	<b>49</b>	48	7
...standardize public benefit purposes of foundation across the EU	3	4	22	<b>78</b>	15
...retain and grow European private wealth for public benefit causes in the EU and beyond					
...increase the policy coherence at domestic, European and international levels for foundations					
...enable individuals to mobilize assets for trans-national public benefit	0	13	36	<b>61</b>	11
...attract and grow foreign private wealth for public benefit causes in the EU and beyond	1	15	43	<b>57</b>	8
...facilitate cooperation between foundations in Europe	0	3	14	<b>73</b>	33
...attract more funding from the United States and other countries	4	25	<b>55</b>	34	4
...other benefits/advantages (please specify)					
_____	0	0	1	<b>5</b>	1
_____					

**7) What disadvantages/risks do you associate with the EUROPEAN FOUNDATION STATUTE (as described above)?**

The European Foundation Statute would...	Very unlikely	Unlikely	Neither likely nor unlikely	Likely	Very likely
...add another layer of bureaucracy	6	14	33	<b>56</b>	14
...increase the competition among foundations	5	36	<b>48</b>	30	2
...be attractive to a few larger foundations only	4	22	32	<b>52</b>	8
...lead to higher competition in domestic fundraising	6	40	<b>43</b>	26	3
...reduce the importance of smaller foundations	10	<b>39</b>	36	25	8
...reduce the diversity of European philanthropy	8	<b>46</b>	36	24	2
...put pressure on member state governments to streamline the national foundation laws (e.g. corporate governance law / transparency laws etc.)	0	11	29	<b>72</b>	8
...open up our country to fund-raisers from abroad	4	13	37	<b>62</b>	4
...lead to an outflow of philanthropic resources to other countries	6	27	<b>59</b>	27	1
...diminish the local identities of the foundation	14	<b>44</b>	41	16	2
...other disadvantages / risks (please specify)	0	1	0	1	0
_____					
_____					
_____					

**8) How likely is it that the EUROPEAN FOUNDATION STATUTE would...**

	Very unlikely	Unlikely	Neither likely nor unlikely	Likely	Very likely
...lead to a Europeanization of the strategy of your foundation	15	26	<b>41</b>	36	4
...increase your European grantmaking activities	17	23	35	<b>39</b>	5
...reduce the costs of your European operations	13	28	<b>46</b>	31	2
...lead to a greater impact of your foundation	6	19	35	<b>55</b>	7

**Thank you very much for your cooperation!**