

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 F***

***Tables***

## Foundations in the EU

**Table A 1: Number of foundations according to EFC Data plus own calculations<sup>1</sup>**

	Number foundations (2005) <sup>2</sup>	Public benefit foundations (2005)	Foundations per 1mill capita (2005)
<b>Belgium</b>	665	400	63,14
<b>Cyprus</b>	35	35	44,9
<b>Czech Republic</b>	1503	1503	145,9
<b>Denmark</b>	14,000	14,000	2556,7
<b>Estonia</b>	638	183	61,9
<b>Finland</b>	2,600	2,600	490,6
<b>France</b>	1,226	1,226	19,1
<b>Germany</b>	12,940	12,000	156,9
<b>Hungary</b>	22,255	16,707	43,8
<b>Ireland</b>	107	107	2213,8
<b>Italy</b>	4,720	4,720	25,2
<b>Latvia</b>	584	145	79,9
<b>Lithuania</b>	<b>1531</b>	<b>1531</b>	<b>455</b>
<b>Malta</b>	<b>65</b>	<b>65</b>	<b>160</b>
<b>Netherlands</b>	163000 <sup>3</sup>	1,400	85,4 <sup>4</sup>
<b>Poland</b>	6000	6000	157,4
<b>Portugal</b>	485	485	44,3
<b>Romania</b>	<b>9803</b>	<b>9803</b>	<b>455</b>
<b>Slovakia</b>	338	338	62,6
<b>Slovenia</b>	143	143	70,8
<b>Spain</b>	10,835	10,835	240,2
<b>Sweden</b>	14,495	11,501	1579,1
<b>UK</b>	8,800	8,800	145,2
<b>Total</b>		<b>105,016</b>	<b>397</b>

<sup>3</sup> see "The Politics of Foundations - a Comparative Analysis", Gouwenberg (page 242)

<sup>4</sup> Public benefit foundations only

**Table A 2: Total assets of foundation (secondary data)**

	<b>Total assets of foundations in € for EU countries,\$ for USA</b>	
<b>Austria</b>		<sup>5</sup> 40,000,000,000 €
<b>Belgium</b>		1,028,000,000 €
<b>Cyprus</b>	X	
<b>Czech Republic</b>		195,000,000 €
<b>Denmark</b>		<sup>6</sup> 34,600,000,000
<b>Estonia</b>		340,000,000 €
<b>Finland</b>		3,856,000,000 €
<b>France</b>		9,444,574,710 €
<b>Germany</b>		60,000,000,000 €
<b>Greece</b>	X	
<b>Hungary</b>		1,419,000,000 €
<b>Ireland</b>	X	
<b>Italia</b>		85,441,000,000 €
<b>Latvia</b>		8,000,000,000 €
<b>Lithuania</b>	X	
<b>Malta</b>	X	
<b>Netherlands</b>	X	
<b>Poland</b>	X	
<b>Portugal</b>	X	
<b>Romania</b>	X	
<b>Slovakia</b>		67,000,000 €
<b>Slovenia</b>		34,000,000 €
<b>Spain</b>		9,326,000,000 €
<b>Sweden</b>		28,896,000,000 €
<b>United Kingdom</b>		48,553,000,000 €
<b>Sample<sup>7</sup></b>		371,798,574,710,00 €
<b>EU 27</b>		<sup>8</sup> 346,877,469,060 €
	<b>EFC Survey 2005</b>	
<b>USA</b>	\$550 billion	
	ø6.3 million(independent foundation)	
	ø5.7 million(corporate foundation)	
	ø35.6 million(communitiy foundation)	
	<b>Anheier, H. (2005) Foundations and the Third Sector in International Perspective---</b>	
	an Overview. <u>International Foundation Directory Essay</u>	

<sup>5</sup> Data for 2007. Private benefit foundations only. Source: Research Institute on Non-profit Organization, Wirtschaftsuniversität Wien, Vienna. By courtesy of Prof. Michael Meyer.

<sup>6</sup> Commercial foundations only. Source: Ministry of Economics and Business, The Danish Statistical Office, Center for Corporate Governance.

<sup>7</sup> Combination of EFC and other data.

<sup>8</sup> CSI calculation; average assets per foundation in EFC sample multiplied with 110.000.

**Table A 3: Assets of foundations (EFC Data and averages)**

Country	N (1)	Total assets (1)	Total assets Top 15 (1)	Share Top 15 on Total assets (2)	Av. assets Top 15 (2)	Av. assets N-15 (2)	Av. Assets all foundations (2)
Belgium	400	1,028,000,000 €	636,434,310 €	61.91%	42,428,954€	1,017,054 €	2,570,000 €
Cyprus	X	X	X	X	X	X	X
Czech Republic	X	X	X	X	X	X	X
Denmark	X	X	X	X	X	X	X
Estonia	638	340,000,000 €	294,778,534 €	86.70%	19,651,902 €	72,587 €	532,915 €
Finland	2600	3,856,000,000 €	3,088,122,000 €	80.09%	205,874,800 €	297,051 €	1,483,077 €
France	1226	9,444,574,710 €	4,038,763,000 €	42.76%	269,250,867 €	4,463,924 €	7,703,568 €
Germany	15449	60,000,000,000 €	14,781,933,000 €	24.64%	985,622,200 €	2,929,770 €	3,883,747 €
Greece							
Hungary	22255	1,419,000,000 €	489,033,812 €	34.46%	32,602,34 €	41,815 €	63,761 €
Ireland							
Italy	4720	85,441,000,000 €	33,425,029,097 €	39.12%	2,228,352,273 €	11,055,467 €	18,101,907 €
Latvia	X	X	X	X	X	X	X
Lithuania	X	X	X	X	X	X	X
Malta	X	X	X	X	X	X	X
Netherlands	X	X	X	X	X	X	X
Poland	X	X	X	X	X	X	X
Portugal	X	X	X	X	X	X	X
Romania	X	X	X	X	X	X	X
Slovakia	338	67,000,000 €	28,885,249 €	43.11%	1,925,683 €	18,002 €	198,225 €
Slovenia							
Spain	10835	9,326,000,000 €	5,517,957,955 €	59.17%	367,88,864 €	351,945 €	860,729 €
Sweden	11501	28,896,000,000 €	5,489,598,240 €	19.00%	365,93,216 €	2,037,820 €	2,512,477 €
United Kingdom	8800	48,553,000,000 €	30,868,923,904 €	63.58%	2,057,28,260 €	2,012,985 €	4,221,633 €
Sample	78762	248,370,574,710,00 €	98,659,459,101 €	39.72%	597,936,116 €	1,901,166 €	3,153,432 €
EU 27	110,000	346,877,469,060 €	242,164,126,884 €	69.81%	597,936,116 €	952,069 €	3,153,432 €
USA (3)	63,766	\$550,150,000,000					\$7,843,522 (~5,438,581€)

**Table A 4: Assets of foundations (EUFS-Survey data raw)**

	Value of assets (total)	
	Sum	Mean
Belgium	123,425,000 €	30,856,250 €
Cyprus	30,380,805 €	15,190,403 €
Czech Republic	213,971,361 €	35,661,894 €
Denmark	4,721,978,300 €	1,573,992,767 €
Estonia	149,018,447 €	29,803,689 €
Finland	2,547,788,734 €	424,631,456 €
France	2,000,805,709 €	166,733,809 €
Germany	1,810,507,258 €	181,050,726 €
Greece	130,250,306 €	32,562,577 €
Hungary	1,111,841 €	555,921 €
Ireland	13,230,902 €	6,615,451 €
Italy	2,536,278,411 €	211,356,534 €
Latvia	6,000,000 €	6,000,000 €
Lithuania	95,876 €	47,938 €
Malta	1,781,303 €	445,326 €
Netherlands	710,973,641 €	118,495,607 €
Poland	178,071,559 €	29,678,593 €
Portugal	3,325,381,522 €	831,345,381 €
Romania	860,669 €	430,335 €
Slovakia	5,616,867 €	802,410 €
Slovenia	136,200 €	136,200 €
Spain	554,552,736 €	92,425,456 €
Sweden	553,191,489 €	553,191,489 €
United Kingdom	11,990,970,608 €	1,712,995,801 €
		.
Total	31,606,379,546 €	274,838,083 €

**Table A 5: Total annual expenditure**

	Total annual expenditure	
Austria	X	x
Belgium	570,000,000 €	150,000,000 €
Cyprus	X	X
Czech Republic	X	X
Denmark	X	X
Estonia	272,000,000 €	X
Finland	249,000,000 €	388,000,000 €
France	4174916973 €	3,139,000,000 €
Germany	15,000,000,000 €	35,000,000,000 €
Greece	X	X
Hungary	1,100,000,000 €	X
Ireland	X	X
Italia	11,530,000,000 €	4,849,000,000 €
Latvia	X	X
Lithuania	X	X
Malta	X	X
Netherlands	2,714,000,000 €	2,672,000,000 €
Poland	X	X
Portugal	X	X
Romania	X	X
Slovakia	42,000,000 €	X
Slovenia	X	X
Spain	X	926,000,000 €
Sweden	X	656,000,000 €
United Kingdom	3,975,000,000 €	X
Sample	35,469,000,000 €	47,780,000,000 €
EU 27	82,953,284,474 € <sup>9</sup>	X
	EFC survey 2005	Albrow, M., H. Anheier, et al. (2008). <i>Global Civil Society 2007/8</i> , Sage Publications.
USA	41,000,000,000 €	X
	Anheier, H. and D. Hammack (2007) <i>American Foundations: contributions and promise</i> . Aspen Project Volume, 51 DOI:	

<sup>9</sup> CSI calculation; average expenditure per foundation in EFC sample multiplied by 110.000.

**Table A 6: Expenditures of foundations (EFC Data and averages)**

	N (1)	Total Expenditure (1)	Total Expenditure Top 15 (1)	Share Top 15 on Total Expenditure (2)	Av. Expenditure Top 15 (2)	Av. Expenditure N-15 (2)	Av. Expenditure all foundations (2)
Belgium	400	570,000,000 €	335,802,068 €	58.91%	22,386,805 €	608,306 €	1,425,000 €
Cyprus	X	X	X	X	X	X	X
Czech Republic	X	X	X	X	X	X	X
Denmark	X	X	X	X	X	X	X
Estonia	638	272,000,000 €	225,802,386 €	83.02%	15,053,492 €	74,153 €	426,332 €
Finland	2,600	249,000,000 €	244,205,000 €	98.07%	16,280,333 €	1,855 €	95,769 €
France	1,226	4,174,916,973 €	1,764,794,000 €	42.27%	117,652,933 €	1,990,192 €	3,405,316 €
Germany	15,449	15,000,000,000 €	5,894,069,047 €	39.29%	392,937,936 €	589,992 €	970,937 €
Greece	X	X	X	X	X	X	X
Hungary	22,255	1,100,000,000 €	335,802,068 €	30.53%	22,386,805 €	34,361 €	49,427 €
Ireland	X	X	X	X	X	X	X
Italia	4,720	11,530,000,000 €	971,600,000 €	8.43%	64,773,333 €	2,244,081 €	2,442,797 €
Latvia	X	X	X	X	X	X	X
Lithuania	X	X	X	X	X	X	X
Malta	X	X	X	X	X	X	X
Netherlands	X	X	X	X	X	X	X
Poland	X	X	X	X	X	X	X
Portugal	X	X	X	X	X	X	X
Romania	X	X	X	X	X	X	X
Slovakia	338	42,000,000 €	19,000,000 €	45.24%	1,266,667 €	71,207 €	124,260 €
Slovenia	X	X	X	X	X	X	X
Spain	10,835	13,810,000,000 €	6,144,853,204 €	44.50%	409,656,880 €	708,424 €	1,274,573 €
Sweden	X	X	X	X	X	X	X
United Kingdom	8,800	3,975,000,000 €	2,346,643,936 €	59.04%	156,442,929 €	185,356 €	451,705 €
Sample	67,261	50,722,916,973 €	18,282,571,709 €	36.04%	121,883,811 €	482,413 €	754,121 €
EU27	110,000	82,953,284,474 €	49,362,943,614 €	59.51%	121,883,811 €	305,408 €	754,121 €
USA (4)	63,766	\$41,000,000,000					\$642,976

Notes:

(1) EFC Data 2005

(2) Own calculation

(4) Foundations and American Society 2007

**Table A 7: Expenditures of foundations (EUFS-Survey data raw)**

Country	Sum	Mean
Belgium	45,671,445 €	11,417,861 €
Cyprus	18,517,983 €	18,517,983 €
Czech Republic	8,341,172 €	1,390,195 €
Denmark	50,859,190 €	16,953,063 €
Estonia	80,486,214 €	16,097,243 €
Finland	83,058,507 €	13,843,085 €
France	260,652,310 €	28,961,368 €
Germany	269,566,309 €	33,695,789 €
Greece	2,481,293 €	620,323 €
Hungary	10,910,574 €	2,182,115 €
Ireland	564,160 €	282,080 €
Italy	110,208,820 €	8,477,602 €
Latvia	1,700,000 €	1,700,000 €
Lithuania	72,026 €	36,013 €
Malta	1,125,656 €	281,414 €
Netherlands	40,032,351 €	6,672,059 €
Poland	16,579,530 €	2,763,255 €
Portugal	294,349,882 €	73,587,471 €
Romania	409,301 €	204,650 €
Slovakia	411,082 €	68,514 €
Slovenia	99,200 €	99,200 €
Spain	90,292,851 €	15,048,808 €
Sweden	8,191,489 €	8,191,489 €
United Kingdom	395,115,101 €	49,389,388 €
<b>Total</b>	<b>1,789,696,445 €</b>	<b>15,838,022 €</b>

**Table A 8: Expenditures of foundations (survey data weighed for expenditures)**

Country	Sum	Mean
Belgium	1,021,753,163 €	2,554,383 €
Cyprus	277,769,745 €	18,517,983 €
Czech Republic	1,309,005,958 €	1,043,033 €
Denmark	84,246,443,925 €	6,017,603 €
Estonia	417,027,984 €	3,283,685 €
Finland	7,873,599,229 €	3,028,307 €
France	6,856,677,756 €	9,019,206 €
Germany	19,026,055,684 €	2,907,728 €
Greece	202,225,636 €	413,549 €
Hungary	19,842,865,542 €	1,187,698 €
Ireland	10,699,360 €	175,399 €
Italy	11,879,432,211 €	2,516,829 €
Latvia	221,000,000 €	1,700,000 €
Lithuania	1,149,390 €	7,927 €
Malta	43,035,600 €	136,621 €
Netherlands	3,105,782,568 €	3,177,271 €
Poland	5,560,219,922 €	1,157,656 €
Portugal	6,706,111,135 €	18,247,921 €
Romania	22,589,509 €	85,243 €
Slovakia	16,538,284 €	48,930 €
Slovenia	12,697,600 €	99,200 €
Spain	52,836,981,230 €	4,876,510 €
Sweden	122,872,335 €	8,191,489 €
United Kingdom	218,762,931,705 €	24,859,424 €
<b>Total</b>	440,375,465,469 € <sup>10</sup>	5,887,648 <sup>11</sup>

<sup>10</sup> The United Nations published Top20 of European foundations gives the number of 30bil Euros for the 20 largest foundations. This substantiates the estimation of 360bil Euros for total expenditure considerably.  
<http://www.un.org/partnerships/YStatTop20EUFdnExp.htm>

<sup>11</sup> On first look, the average number of 4.8m Euros of expenditure for European foundations may seem quite unbelievable. But one has to bear in mind that there are many very large foundations that boost this average considerably.

**Table A 9: EFC data**

	n realized in EFC sample	Number of people employed	Calculation of total employment	Av. employment in foundations
<b>Belgium</b>	111	1,659	5,978	15
<b>Cyprus</b>	X	X	X	X
<b>Czech Republic</b>	X	X	X	X
<b>Denmark</b>	X	X	X	X
<b>Estonia</b>	374	1,213	2,069	
<b>Finland</b>	704	7,255	26,794	10
<b>France</b>	1,226	55,462	55,462	
<b>Germany</b>	1,834	31,601	266,196	17
<b>Greece</b>	X	X	X	X
<b>Hungary</b>	22,255	18,705	18,705	1
<b>Ireland</b>	X	X	X	X
<b>Italia</b>	4,053	106,137	123,604	26
<b>Latvia</b>	X	X	X	X
<b>Lithuania</b>	X	X	X	X
<b>Malta</b>	X	X	X	X
<b>Netherlands</b>	X	X	X	X
<b>Poland</b>	X	X	X	X
<b>Portugal</b>	X	X	X	X
<b>Romania</b>	X	X	X	X
<b>Slovakia</b>	X	X	X	X
<b>Slovenia</b>	X	X	X	X
<b>Spain</b>	2,028	83,325	445,181	41
<b>Sweden</b>	X	X	X	X
<b>United Kingdom</b>	X	X	X	X
<b>Sample</b>	32,585	305,357	943,989	13
<b>EU27</b>			1,439,746	13

**Table A 10: EFC data**

		Number of people				
	n realized in EFC sample	employed sample	in	Calculation of total volunteering	of Av. volunteering in foundations	
Belgium		111	5,109		18,411	46
Cyprus	X	X		X	X	
Czech Republic	X	X		X	X	
Denmark	X	X		X	X	
Estonia	X	X		X	X	
Finland		704	4,589		16,948	7
France		1,226	30,000		30,000	
Germany		1,834	7,872		66,311	4
Greece	X	X		X	X	
Hungary		22,255	83,129		83,129	4
Ireland	X	X		X	X	
Italia		4,053	46,142		53,736	11
Latvia	X	X		X	X	
Lithuania	X	X		X	X	
Malta	X	X		X	X	
Netherlands	X	X		X	X	
Poland	X	X		X	X	
Portugal	X	X		X	X	
Romania	X	X		X	X	
Slovakia	X	X		X	X	
Slovenia	X	X		X	X	
Spain		1,168	54,697		507,399	47
Sweden	X	X		X	X	
United Kingdom	X	X		X	X	
Sample		31,351	231,538		775,933	13
EU27					1,484,782	13

**Table A 11: Employment and volunteering in sample foundations (raw data)**

Staff (full-	Staff (part-	Staff (freelancers,	Staff (volunteers)
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	time)		time)		consultants, self employed)		Sum	Mean
	Sum	Mean	Sum	Mean	Sum	Mean		
Belgium	445	111	220	55	120	30	99	25
Cyprus	162	81	0	0	0	0	100	50
Czech Republic	30	5	9	1	21	4	95	16
Denmark	20	7	2	1	11	4	198	66
Estonia	1,173	196	139	28	667	133	80	16
Finland	207	35	52	9	131	22	99	17
France	1,272	91	1,187	85	57	4	591	42
Germany	2,821	176	3,176	199	124	8	511	32
Greece	116	29	100	25	102	26	110	28
Hungary	43	9	17	3	11	2	15	3
Ireland	0	0	3	1	1	0	4	1
Italy	199	15	26	2	56	4	2	0
Latvia	69	69	2	2	50	50	0	0
Lithuania	1	1	1	1	0	0	0	0
Malta	64	16	5	1	2	1	202	51
Netherlands	69	10	74	11	2	0	15	2
Poland	152	22	22	3	314	45	142	20
Portugal	891	178	212	42	110	22	3,891	778
Romania	14	7	2	1	11	6	0	0
Slovakia	7	1	108	15	28	4	153	22
Slovenia	2	2	0	0	3	3	3	3
Spain	181	30	4	1	208	35	17	3
Sweden	38	38	2	2	0	0	0	0
United Kingdom	1,625	232	261	37	65	9	198	28
Total	9,601	73	5,624	43	2,094	16	6,525	50

**Table A 12: ASS**

	Staff (full-time)		Staff (part-time)		Staff (freelancers, consultants, self employed)		Staff (volunteers)	
	Sum	Mean	Sum	Mean	Sum	Mean	Sum	Mean
Belgium	4,125	10	2,240	6	600	2	495	1
Cyprus	2,440	70	0	0	0	0	2,000	57
Czech Republic	8,058	7	2,385	2	6,250	5	28,272	23
Denmark	56,060	4	13,993	1	14,060	1	1,385,258	99
Estonia	5,201	28	682	4	2,501	14	621	3
Finland	331,117	127	56,960	22	77,853	30	297	0
France	34,576	28	25,998	21	1,455	1	18,912	15
Germany	451,336	38	180,412	15	219,746	18	395,975	33
Greece	4,171	9	1,643	3	1,959	4	3,223	7
Hungary	146,175	9	62,625	4	41,745	2	225	0
Ireland	0	0	76	1	15	0	122	1
Italy	75,385	16	9,440	2	21,580	5	784	0
Latvia	8,970	69	260	2	6,500	50	0	0
Lithuania	175	1	175	1	0	0	0	0
Malta	6,400	16	500	1	200	1	20,200	51
Netherlands	15,471	11	8,640	6	285	0	4,155	3
Poland	116,522	19	20,387	3	161,748	27	152,132	25
Portugal	50,368	104	24,910	51	12,925	27	457,193	943
Romania	3,500	7	500	1	2,750	6	0	0
Slovakia	452	1	6,878	17	1,809	4	9,884	25
Slovenia	256	2	0	0	384	3	384	3
Spain	338,545	31	10,820	1	562,640	52	45,985	4
Sweden	570	38	30	2	0	0	0	0
United Kingdom	71,869	11	239,961	36	4,629	1	217,800	33
Total	1,731,740	21	669,513	8	1,141,633	14	2,743,915	34