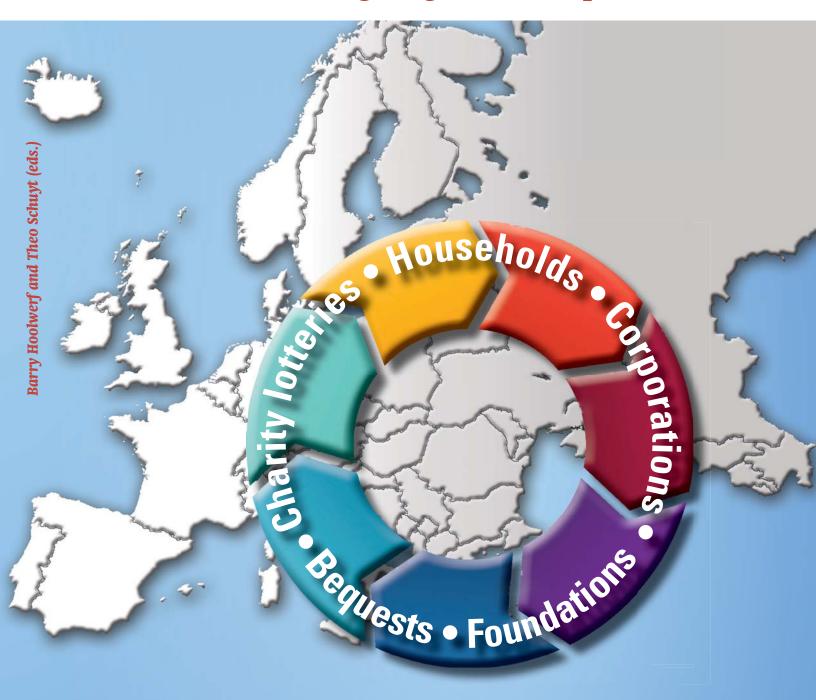
Giving in Europe

The state of research on giving in 20 European countries







Research on Giving in the Netherlands

The state of research on giving by households, corporations, foundations and charity lotteries to charitable organisations in the Netherlands



An ERNOP publication

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Research on Giving in the Netherlands

Barry Hoolwerf, Renske Sanders and Dave Verkaik⁸²

Introduction on Giving Research in the Netherlands

In the Netherlands, the primary institution for research on philanthropy is the Center for Philanthropic Studies (CPS) at the Vrije Universiteit of Amsterdam (VU). Furthermore, at the Erasmus University and the Rotterdam School of Management (also Erasmus University) there is a group of researchers that is working on philanthropy-related issues. Most of these researchers are affiliated with the Erasmus Centre for Strategic Philanthropy (ECSP). Also, research on philanthropy is being conducted at Maastricht University and Utrecht University. Finally, University College Windesheim (Zwolle) has an interest in philanthropy research as well.

The Center for Philanthropic Studies at the Vrije Universiteit (VU) Amsterdam has been the leading center of expertise on philanthropy in the Netherlands since 1995. By initiating and developing the longitudinal survey on giving in the Netherlands, it has established itself as an important source of information on giving by households, corporations, foundations, and charity lotteries in the Netherlands. In 2008, it was one of the founders of the European Research Network On Philanthropy (ERNOP), and since then has become one of the leading research centres studying philanthropy in Europe.

The Center produces research and courses that contribute to the professionalization of philanthropy. As philanthropic studies are multidisciplinary by nature, both teaching and research at the Center are fed by multiple disciplines, including the social and behavioural sciences (economics, psychology, sociology, public administration, organisational sciences) and law.

Research at the Center for Philanthropic Studies quantifies the origin, destination, and effects of philanthropy at the micro, meso, and macro levels in the form of charitable giving, volunteering, and bequest giving. All sources of contributions are studied, including households, foundations, corporations and lotteries. In addition, the Center studies the behaviour of non-profit organisations, charities and foundations, as well as, policy and laws related to philanthropy. As new forms of financing and collaboration enter the stage, the Center is currently investigating crowdfunding, social enterprises, venture philanthropy, and social impact investments.

The Erasmus Centre for Strategic Philanthropy (ECSP) was established in 2009 by two schools at Erasmus University, the Erasmus School of Economics, the Rotterdam School of Management, and a leading Dutch family foundation. It is an independent center located on the Erasmus University campus in Rotterdam to facilitate access for academics in the disciplines of economics, management, social sciences, law, history, and philosophy. The ECSP aims to be a knowledge and learning center that contributes to the performance and effectiveness of the philanthropic sector. Its mission is to support, stimulate, and challenge non-grantseeking European foundations in realizing their full potential for societal benefit. It offers capacity building services to establish and set up foundations and their main stakeholders. The Center initiates boundary-crossing research projects, develops

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⁸² Center for Philanthropic Studies, Vrije Universiteit Amsterdam

competence-oriented training and education programs, and provides complementary advisory services on request, as well as emphasizing its intermediary role between academics and practitioners, and supporting the learning dialogue between these groups.

At Maastricht University the Elisabeth Strouven Foundation has founded a chair of philanthropy and social innovation. The chair is part of the European Center for Corporate Engagement at Maastricht's University School of Business and Economics. The chair has a specific focus on giving by the elderly, as they account for a large part of individual donors and are expected to be the major driver behind the 'golden age of philanthropy'. The latter refers to the expected intergenerational transfer of wealth in the coming decades.

A number of foundations have also founded a fellowship for studying Maecenas and civil society, with a specific focus on the recession that took place between 2008-2013 in Western Europe. The fellowship is attached to the Interdisciplinary Center of Culture, Citizenship and Human Rights at Utrecht University. Finally, University College Windesheim (Zwolle) mainly focusses on teaching about fundraising, grant making, and sponsoring.

Giving by individuals

The most complete data source on giving by individuals is the Giving in the Netherlands Panel Survey (GINPS), which asks household representatives about their giving behaviour in a calendar year. The following information is derived from the latest version of giving in the Netherlands, which came out in 2015. The average amount donated in money and in kind by Dutch households in the calendar year 2013 was \in 204, virtually identical to that of 2011. In 2013, 88% of Dutch households gave to charitable organisations with an average of \in 232 over the entire calendar year. 47% gave in kind, with an average value of \in 113. While we see an increasing popularity of giving money and goods to charitable causes, the average amount these households contribute seems to be decreasing.

Households most often give to health (74%), followed by the environment, nature and animals (44%), and international aid (41%). While less than a third of Dutch households (29%) give to religion, it receives the highest amount. Donations to religion represent 43% of the total amount donated by Dutch households. Organisations that provide international aid and health organisations receive 12% and 13% of the total amount of household gifts, respectively.

Although traditional door-to-door collection remains the most popular way of donating money in the Netherlands, its popularity has decreased. While in 2005 90% of households donated to a door-to-door collection, in 2013 this declined to 78%. Many other ways of donating have also decreased in popularity since 2011. New forms of giving such as giving through text messaging or via the Internet have gained slightly in popularity during recent years.

Similar to the previous 'Giving in the Netherlands' edition, it shows that the giving behaviour of Dutch households follows the Pareto Principle rule: 20% of the households are responsible for 80% of the total amount donated. There are large differences in giving behaviour between households. 12% of Dutch households do not donate to charitable causes, and over a quarter of households (26%) donated less than \in 25 in 2013. At the other end of the spectrum, one in every seventy (1.5%) Dutch people gave more than \in 2,000. This group accounts for over a quarter (27%) of the total amount of

charitable contributions in the Netherlands. A substantial proportion of these large donations comes from wealthy Dutch people.

Differences between households in giving behaviour are associated with socio-economic characteristics such as age (older people donate more), education (more highly-educated people donate more), income and wealth (the more the financial resources, the higher the amounts donated), and religion (religious Dutch people, especially Protestants, donate more). Households seem to do more charitable giving as they hold more altruistic values, and as the frequency with which they are asked for donations increases.

Although total charitable giving appears to be relatively stable across time, we find an interesting dynamic beneath the surface. Many households remain loyal donors to organisations operating in health, while the other sectors comprise more incidental than loyal donors (Bekkers et al., 2015).

Table 17.1 Percentage of individuals donating to different goals and the mean amount donated 2013

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	% of individuals that	Mean amount
	donated to	donated EUR
Religion	29 %	300
Health	74 %	36
International aid	41 %	72
Public/social benefit (national)	35 %	29
Culture	11 %	69
Environment/nature/ animals (inter)national	44 %	44
Education	10 %	48
Sports and recreation	13 %	38
Other (not specified)	10 %	154
Total	88 %	233

Table 17.2 Uses of donations by individuals in 2013

	million EUR	percentage
Religion	787	40 %
Health	213	11 %
International aid	304	16 %
Public/social benefit (national)	190	10 %
Culture	57	3 %
Environment/nature/ animals (inter)national	150	8 %
Education	41	2 %
Sports and recreation	42	2 %
Other (not specified)	160	8 %
Total	1 944	100 %ª

^aThe percentages do not add up to 100 due to rounding off.

Data sources of giving by individuals

The Giving in the Netherlands Panel Survey (GINPS) is the primary source of data on giving in the Netherlands. Since 1995 the Giving in the Netherlands Study has been carried out on a biennial basis by the Center for Philanthropic Studies at Vrije Universiteit Amsterdam, and since 2003 this has been conducted through a longitudinal panel survey, called GINPS (Giving in the Netherlands Panel Survey). After the first study was commissioned by a number of foundations in the Netherlands, the following biennial studies were paid for by the Dutch government. Currently, Giving in the Netherlands is financed by the Dutch Ministry of Security and Justice.

Through GINPS the representative data on household giving are collected. The research target population is all households in the Netherlands, but they are approached through individuals aged 18 and over (no maximum age). The data are collected every even year about a calendar year before, while the reports are published in the years after data collection. Data collection for Giving in the Netherlands 2015 thus took place in 2014, and the reports about donations made in 2013.

A total of 1 505 representatives from Dutch households were surveyed in the 2012 wave of the Giving in the Netherlands Panel Survey (GINPS). From these 1 505 respondents, 1 320 also participated in the GINPS 2010 wave. In the 2014 panel 1 271 participated, of which 652 also participated in 2012. By subsequently surveying the same respondents for each study, GINPS creates great opportunities and advantages with regards to analyzing the backgrounds and effects of philanthropic behaviour. All the data (for every panel), questionnaires used, instruments, and a user manual (in English) are available for research purposes and on request from the Center for Philanthropic Studies (www.giving.nl).

Next to the online panel, the reported information on giving by households is based on an extra sample of high networth individuals and non-western immigrants. The former are included due to their

large contribution to the total amount of giving by households, the latter because they are underrepresented on the regular online panel. In order to make representative statements about giving in the Netherlands, the data on giving are weighted according to gender, age, education, household composition, and geographical location. Next, the data on the two groups mentioned are additionally collected through:

- A postal survey on HNW households
- Face-to-face interviews to include non-western immigrants.

The GINPS contains many background variables and the survey includes many questions related to giving to charitable organisations, including, among others, individual characteristics (gender, age, income, household composition, religious affiliation, education, social status, and political affiliation) and ways of donating, charitable goals, decision-making processes, and trust.

Many studies have been carried out using the GINPS datasets. A simple search on Google Scholar results in over 60 publications that have used GINPS household data. Most publications are related to explaining differences in giving behaviour between households. A non-exhaustive list of publications derived from the GINPS data can be found in the References and Further Reading List.

Giving by bequest

The data on giving by bequest are limited. The only source that provides a categorization of donations to charitable organisations by bequest is the Central Bureau for Fundraising (Centraal Bureau Fondsenwerving, CBF), a national organisation overseeing fundraising activities by fundraising foundations. Under a number of conditions, fundraising organisations may apply for a seal of approval by the CBF. One condition is delivering a specification of income from fundraising, including bequests.

In 2013, 476 fundraising foundations reported to the CBF, of which 196 received at least one gift through a bequest, accounting for € 265 million. This amount is also reported in the Giving in the Netherlands study.

However, an important shortcoming is that not all organisations have to report to the CBF. For example, religious organisations are the largest recipient of *in vivo* donations, but only a fraction of these organisations report to the CBF. Also, many local organisations like museums, schools, universities, and hospitals do not report to the CBF and are therefore not included in the reported amount.

Table 17.3 Uses of charitable bequests in 2013

	million EUR	percentage
Religion	6.5	2.4 %
Health	83	31.4 %
International aid	61	23 %
Public/social benefit (national)	69.6	26.3 %
Culture	2.7	1 %
Environment/nature/ animals (inter)national	41.5	15.7 %
Education	0.6	0.2 %
Sports and recreation	-	-
Other (not specified)	-	-
Total	264.9	100 %

Another source that can be used to determine the total amount of giving by bequest in the Netherlands is by making use of Statistics Netherlands (Centraal Bureau voor de Statistiek, CBS). Statistics Netherlands collects data from multiple sources (e.g. the tax authorities), and thus can provide a more comprehensive picture of the market for bequests. However, after 2005 organisations with a public benefit purpose (Algemeen Nut Beogende Instellingen, ANBIs) were exempt from paying inheritance tax and were no longer obliged to report to the tax authorities. As a consequence, this resulted in a decrease in the number of ANBIs that reported to the tax authorities, from 5 000 ANBIs in 2005 to 2 572 ANBIs in 2012. In 2005 the average amount received through bequests was € 76 000, which increased to € 105 000 in 2012. We can thus only provide an estimation of the total amount by extrapolating the average amount received by ANBIs in 2012 (€ 105 000) with the total number of ANBIs estimated to receive income from bequests (5 201), which is € 544 million.

Data sources of giving by bequest

The data at the CBF are collected annually at the organisation level (at the recipient side) for all CBF reporting organisations. These CBF organisations represent the largest fundraising organisations in the Netherlands (churches and local organisations excluded). The data derived from the annual reports is thus a lower bound estimate. Because the data are derived from the recipient side, no background variables are available, although Giving in the Netherlands includes a question on testaments in the household survey (see previous paragraph). Datasets are available from the CBF (www.cbf.nl).

Statistics Netherlands provides data through its website <u>www.cbs.nl</u>. A specific link to the data on bequests can be found in the References and Further Reading List. The data available are only those amounts reported to the tax authorities. Legacies that only went to inheritance tax-exempt

organisations are thus not included, and the total amount mentioned in the previous paragraph is based on an extrapolation for the total estimated number of organisations with a public benefit purpose.

Giving by corporations

Giving in the Netherlands 2015 reports on corporate philanthropy (giving) and sponsoring in 2013 (de Gilder, 2015). Corporate giving and sponsoring in terms of money, goods, and/or corporate volunteering is business as usual for Dutch companies.

In 2013 70% of all corporations gave money by donating directly or through sponsoring activities. This percentage is equal to the 2011 data, when 71% of corporations donated directly or sponsored activities organized by nonprofit organisations. According to the Giving in the Netherlands Study estimations, the relative proportion of sponsoring (66%) decreased and the proportion of corporate giving increased (34%) compared to 2011 (70% and 30%). From this study, we also learn that 60% of corporations do not make a distinction between giving and/or sponsoring. This applies to small companies in particular. In terms of activities, donating money is most popular for both sponsoring (64%) and corporate giving (69%), followed by donating through corporate volunteering (21%) and sponsoring through corporate volunteering (24%). In-kind corporate giving (11%)and sponsoring (13%) is least popular among Dutch companies.

Regarding charitable goals, sports, and recreation is the most popular goal for corporate giving and sponsoring. However, we find that both in absolute amounts and relative to other charitable goals, sports and recreation are becoming less popular compared to the previous wave of Giving in the Netherlands. In 2011, sports and recreation received an estimated amount of \leqslant 585 million, which accounted for 42% of the total amount of giving and sponsoring in the Netherlands. In 2013 the total amount dropped to \leqslant 433 million, and accounts for 32%.

It seems that corporations do not utilize philanthropy strategically. A vast majority of the corporations do not have a specific policy on corporate philanthropy and/or sponsoring, and only a small group of corporations communicates about their philanthropic activities to internal or external parties.

Corporations that utilize a charitable giving policy strategy operate more 'strategically': they communicate more often, but also tend to give higher amounts to charitable causes.

Although corporations seem to be increasingly aware of the concept of corporate social responsibility (CSR), we do not see an increase in corporations engaging in CSR. Many corporations have initiated new CSR initiatives, but these do not seem to crowd out sponsoring or corporate giving.

T8able 17.4 Percentage of corporations donating to different goals and mean amount donated⁸³, 2013

	% of corporations that	Mean amount
	donated to	donated EUR
Religion	7 %	1 644
Health	15 %	834
International aid	7 %	841
Public/social benefit (national)	8 %	556
Culture	5 %	865
Environment/nature/ animals (inter)national	7 %	550
Education	6 %	2 326
Sports and recreation	14 %	1,012
Other (not specified)	9 %	823
Total	70 %	1 988

Table 17.5 Uses of donations by corporations in 2013

	million EUR	percentage
Religion	177	13 %
Health	155	11 %
International aid	67	5 %
Public/social benefit (national)	139	10 %
Culture	80	6 %
Environment/nature/ animals (inter)national	47	3 %
Education	148	11 %
Sports and recreation	433	32 %
Other (not specified)	117	9 %
Total	1 363	100 %

Data sources of giving by corporations

The Giving in the Netherlands survey data on corporate giving and sponsoring was collected online through a representative sample of Dutch companies in spring 2014. The survey was conducted on 1

⁸³ Gifts in cash only (sponsoring and gifts in kind excluded).

201 respondents responsible for corporate giving and/or sponsoring within their company, and was carried out by TNS/NIPO. Weightings were applied to extrapolate the sample to the total population. The population characteristics were derived from the Dutch Chamber of Commerce. One remark regarding the population is that a large number of self-employed respondents are included in the population. These 'companies' can make donations, but these donations are part of the income tax for households. Their donations could thus also be seen as giving by households.

The questionnaire and data are available on request from the Center for Philanthropic Studies at VU Amsterdam. The figures are based on self-reporting by corporations. The desirability bias is limited due to the anonymity of corporations.

A wide variety of aspects such as the number of employees, revenue, and other characteristics that might affect the amount given were included as background variables.

Giving by foundations

Information about foundations, their assets, and expenditure in the Netherlands is scarce. However, although incomplete and far from representative, some research has been done on foundations supporting the public good. Based on this information, it is possible to make a picture of the foundation sector in the Netherlands.

In general, foundations in the Netherlands are classified according to their main source of income. Most foundations receive their income from external sources or derive their own income from an endowment. Based on the main source of income, a distinction is made between fundraising foundations, endowed foundations, hybrid foundations, and foundations with other fixed sources of income (Hoolwerf et al., 2007). The first type of foundation raises money from different sources on a structural basis, be it from the general public, the government, and/or charity lotteries. Other types of foundation have a more structural source of income, such as the proceeds from assets given by a donor (endowed foundations), or structural income from periodic grants from the government or charity lotteries (foundations with other fixed sources of income). The former may also decide to hand over the foundation's proceeds to another foundation. These types of foundation are known as designated funds.

Endowed foundations are also characterized by a considerable variety of aspects. However, a general distinction can be made. On the one hand, there are older (small) family foundations that have very specific aims. On the other hand, there are larger foundations that were founded recently, that have broader aims, and are a result of privatization or the accumulation of wealth by families during recent decades. A final type of foundation that is distinguished by its revenue structure are foundations with a more diverse income structure. These foundations are known as hybrid foundations.

Regarding the number of foundations in general, there is little information available in the Netherlands. The register of the Public Benefit Organisations' (ANBI) from the Tax Authorities of the Netherlands has registered 45 601 foundations. However, this number includes many small fundraising foundations, as well as a large number of nonprofit organisations such as schools,

museums, hospitals, etc. Not included are organisations with a collective public benefit status (e.g. churches) and public benefit organisations under public law (Gouwenberg and Hoolwerf, 2015).

Most larger fundraising foundations are registered at the Central Bureau on Fundraising in the Netherlands (CBF). In 2013, 516 foundations reported their financial accounts to the CBF. Out of these 516 foundations, 448 reported income from an endowment (Gouwenberg and Hoolwerf, 2015). As this chapter only reports on foundations supporting charitable goals from an endowment, we will only report these amounts in the table on the uses of foundations in 2013.

Another source of information is the Knowledge Base Philanthropy (Kennisbank Filantropie). This organisation aims to collect information about all the ANBI organisations in the Netherlands. In 2015 more than 30 000 organisations registered with this database. However, as this register remains incomplete, it remains difficult to assess its representativeness. On this database, 1 148 foundations are registered as endowed or hybrid foundations, of which 338 are 'designated funds'. In order to collect data on giving by (endowed) foundations for Giving in the Netherlands, 810 registered foundations (both endowed and hybrid) were requested to complete an online survey (Gouwenberg and Hoolwerf, 2015). Out of these 810 foundations, 141 provided information about their expenditure in 2013.

Table 17.6 Number of foundations donating to different goals and the mean amount donated, 2013

	Number of foundations ⁸⁴	Mean amount donated EUR
Religion	24	172 184
Health	37	632 186
International aid	36	430 742
Public/social benefit (national)	62	728 577
Culture	42	1 249 319
Environment/nature/ animals (inter)national	18	360 356
Education	43	399 803
Sports and recreation	31	355 558
Other (not specified)	33	269 388
Total	141 (endowed foundations only) ^a	€ 1 304 964

^aMost foundations support more than one goal

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⁸⁴ Based on endowed & Hybrid foundations only

Table 17.7 Uses of donations by foundations in 2013⁸⁵

	million EUR	percentage
Religion	6	2 %
Health	47	16 %
International aid	31	11 %
Public/social benefit (national)	62	21 %
Culture	78	37 %
Environment/nature/ animals (inter)national	26	9 %
Education	18	6 %
Sports and recreation	11	4 %
Other (not specified)	9	3 %
Total	290 ^a	100 % ^b

^aThe figures are based on support from endowed foundations and fundraising foundations (derived from income from endowment)

From subsequent surveys in the Giving in the Netherlands Study, we see that most grants from endowed foundations were given to (national) societal goals, and culture and the arts (Gouwenberg and Hoolwerf, 2015). Fundraising foundations have a different focus, as they largely focus on international aid and health. In the Netherlands, international aid foundations receive a large share of the Dutch Official Development Aid (ODA) to finance their projects abroad. However, it should be pointed out that even without government subsidies, international aid is the main focus of Dutch fundraising foundations.

Table 17.7 reports on the goals supported by foundations in 2013 (both endowed foundations and support from fundraising foundations as derived from income from an endowment). In 2013 foundations donated at least € 290 million to charitable goals. This is a lower bound estimate, as only a small share of the endowed foundations participated in the survey.

Data sources of giving by foundations

The data on foundations in the above section are based on a secondary analysis of the database from the Central Bureau for Fundraising (CBF). The information in this database was complemented with data from an online survey that was filled in by 141 endowed foundations, out of the 810 foundations that were registered with the database of the Knowledge Base in 2015.

The figures are based on self-reporting. The background variables included are very limited. The survey was made primarily out of items assessing spending and income sources. The data on

^bDue to rounding off the percentages might not add up to 100%.

⁸⁵ This figure includes giving by endowed foundations and giving by fundraising foundations with money that was derived from dividends.

foundations as reported in Giving in the Netherlands were obtained from the Center for Philanthropic Studies at VU University Amsterdam. The CBF data were obtained from www.cbf.nl, and the Knowledge Base Philanthropy can be contacted via www.kennisbankfilantropie.nl. The datasets can be used for secondary, non-commercial purposes, and analyses.

Next to the Giving in the Netherlands Study, more information on foundations in the Netherlands can also be obtained from the Association of (endowed) Foundations in the Netherlands (FIN), www.verenigingvanfondsen.nl.

Giving by charity lotteries

The Netherlands is home to six charity lotteries supporting a wide range of charitable goals (religion, research, and education are not included). These are: Vriendenloterij, Nationale Postcode Loterij, Bankgiro Loterij, Samenwerkende non-profit Loterijen, the Stichting Nationale Sporttotalisator, and Sporttech BV. Three of them (i.e. Nationale Postcode Loterij, BankGiro Loterij, and Vriendenloterij) are part of the Nationale Goede Doelen Loterijen N.V. The Samenwerkende non-profit Loterijen (collaborating non-profit lotteries) represent five lotteries organized by larger fundraising organisations in the Netherlands.

The *Stichting Nationale Sporttotalisator* (Lotto) mainly sponsors charitable organisations in the field of sports, culture, social welfare, and public health. On 31 March 2016 Lotto merged with the Dutch National / State Lottery and is no longer part of the Dutch charity lottery landscape. Finally, Sporttech BV mainly focusses on supporting sport related to horses.

Gambling in the Netherlands is governed by the Games of Chance Act (Wet op de Kansspelen)

providing a regulatory framework for the Dutch gambling industry. This law allows charity lotteries to operate within a legal framework and sets a minimum percentage of sold tickets that must be donated to charity (50%). In 2015 the government legalized the online gambling industry for both local and foreign organisations. This has put the Dutch charity sector under increasing competitive pressure.

At the moment, the Dutch government is considering allowing foreign organisations to access the Dutch lottery market. This too will most likely have consequences for the lotteries' incomes.

Table 17.8 Uses of donations by charity lotteries, 2013

	million EUR	percentage
Religion	-	-
Health	36	7 %
International aid	115	23 %
Public/social benefit (national)	86	17 %
Culture	63	13 %
Environment/nature/ animals (inter)national	91	18 %
Education	-	-
Sports and recreation	68	14 %
Other (not specified)	35	7 %
Total	494	100 %

Data sources of giving by charity lotteries

Information about charity lottery donations can be derived from the annual reports of the non-profit lotteries.

The target populations were the non-profit lotteries; all Dutch lotteries that transfer their proceeds to charitable causes were selected in the sample. This should provide a complete picture of the non-profit lotteries operating in the Netherlands.

The data sources are the annual reports of the non-profit lotteries themselves (Vrienden Loterij, Nationale Postcode Loterij, BankGiro Loterij, Samenwerkende non-profit Loterijen, the Stichting Nationale Sportotalisator, and Sporttech BV).

No background variables were included, since there are only six major non-profit lottery institutions in the Netherlands. Their annual reports are publicly available on the lotteries' websites. To the best of our knowledge, no studies have been carried out using the datasets, or about the datasets themselves.

Conclusion

For the Netherlands, representative and valid data on charitable donations by individuals, corporations, and charity lotteries are available due to the extensive bi-annual research carried out by the Center for Philanthropic Studies at Vrije Universiteit Amsterdam. Data on bequests and foundations are more challenging to obtain. Churches, museums, hospitals, and educational institutions do not report their incomes from bequests, and data on the financial support from a large number of endowed foundations are unavailable. The amounts presented for these sources should be interpreted as lower bound estimates.

Table 17.9 Sources of contributions in 2013

Sources of contribution	million EUR	percentage
Individuals		
In vivo	1 944	45 %
Bequests	265	6 %
Corporations	1 363	31 %
Charity lotteries	494	11 %
Foundations ⁸⁶	290	7 %
Total	4 356	100 %

Table 17.10 Uses of contributions in 2013

	million EUR		percentage
Religion		977	22 %
Health		535	12 %
International aid		577	13 %
Public/social benefit (national)		547	13 %
Culture		281	6 %
Environment/nature/ animals (inter)national		356	8 %
Education		208	5 %
Sports and education		554	13 %
Other (not specified)		321	7 %
Total		4 356	100 %

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