

# Giving in Europe

The state of research on giving in 20 European countries

Barry Hoolwerf and Theo Schuyt (eds.)



# Research on Giving in the Czech Republic

*The state of research on giving by households, corporations, foundations and charity lotteries to charitable organisations in the Czech Republic.*



An ERNOP publication

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# Research on Giving in the Czech Republic

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## Introduction to Giving Research in the Czech Republic

### Legal framework

The legal basis for philanthropy is now found in the new Czech Civil Code (act. no. 89/2012 Coll.), in effect from 1 Jan 2014. This civil code introduced a range of diverse instruments for asset administration both *inter vivos* and *mortis causa*. One notable feature is the broader space for the autonomous will of the property owner/settlor/testator. In comparison with other European codes, the owner of the property has a very wide choice of instruments and solutions from which to select the most suitable one. In foundation law, the Civil Code contains two forms with a legal character: foundation (art. 306 ef. CC) and foundation fund (Art. 394 ef. CC). A foundation can establish an affiliated fund (*přidružený fond*, Art. 349 ef. CC). A “trust-like” fund, *svěřenský fond*, was also introduced (Art. 1445 ef. CC), which is arranged following the Quebec style; it is possible to use it for philanthropy. The affiliated fund and the trust fund do not have separate legal characters.

In inheritance law, it is possible for a testator to express their will in a testament (1494 ef. CC) and in an inheritance contract (Art. 1582 ef. CC). There is also a legacy (1594 ef. CC), which can be made by the testator (in testament) in favour of a legatee.

In obligation law, the donation contract *inter vivos* (Art. 2055 ef. CC) and the donation contract *mortis causa* (Art. 2063 ef. CC) are related to philanthropy.

The new legal framework is intended to return Czech law to its European roots and to be more flexible. The future will soon show if the scope of applicability will extend into legal practice.

In administrative (public) law, there is a special legal regime in the tax law: Income Tax Act no. 586/1991 Coll., Tax Act no. 280/2009 Coll., Senate Act on the Acquisition of Immovable Property no. 340/2013 Coll., etc., Public Collection Act no. 117/2001 Coll. and Lottery Act no. 202/1990 Coll. (all of those acts as subsequently amended).

### Research

Civil society/philanthropy research is still in its embryonic stages in the Czech Republic. The first attempts at systematic research were not made until the beginning of this century, and today, more than ten years later, there are only a few research centres and not many individuals that have taken up civil society and philanthropy as the principal direction of their study and research. In the decade since 2003, when systematic research started, there have only been two large, long-term, and systematic projects that have produced solid and longitudinal data:

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- Satellite Account of Non-profit Institutions, by the Czech Statistical Office, since 2004;
- Survey of Public Funding for Non-State Non-Profit Organisations, by the Government Council for Non-State Non-Profit Organisations, since 1999;
- and one comprehensive mapping project that has covered all the forms of non-profit organisations in the country:
- Mapping the Non-profit Sector in the Czech Republic, by the Centre for Non-profit Sector Research, 2003-2008.

There are only two research centres in the Czech Republic that are fully devoted to ongoing, systematic research into civil society and the non-profit sector that have a team of researchers and a solid publication output:

- The Centre for Non-profit Sector Research at Masaryk University, Brno
- The Department of Civil Society Studies at the Faculty of Humanities, Charles University, Prague

There are other centres of systematic research whose main interest lies in a wider or different field, but which also conduct civil society/non-profit sector research in an ongoing and systematic way as part of that wider field:

- The Institute of Sociology of the Academy of Sciences of the Czech Republic
- The Centre for Social and Economic Strategies at the Faculty of Social Sciences, Charles University, Prague

Finally, there are academic and research institutions where research into civil society and the non-profit sector is implemented, but only by individual academics/researchers scattered around in different departments: The University of Economics, Prague; the Czech University of Life Sciences, Prague; Jan Evangelista Purkyně University, Ústí nad Labem; South-Bohemian University, České Budějovice; University of Pardubice; the University of Ostrava; Tomáš Baťa University, Zlín; the Silesian University, Opava. Of these, the individuals in most institutions teach and publish articles on the management of NPOs. Only three places have produced more substantial and more systematic research: The University of Economics, Prague, Purkyně University, and the University of Pardubice.

## **Giving by individuals**

### **Descriptive statistics of giving by individuals in vivo**

There are no systematic statistical data on individual giving available in the Czech Republic. To provide descriptive statistics of giving by living individuals, we have therefore looked at three separate indicators, which will not provide a full picture of individual philanthropy, but can at least indicate trends over the past several years.

The first indicator is from data on giving in the Czech Republic collected by the Czech Statistical Office from three sources, which are described later. Two of these data sources are not publicly available. Here we present data from the Satellite Account of Non-profit Institutions (available only until 2012). These figures include donations from people (households) to non-profit organisations.

The development over time of the donated amounts is shown in table 8.1.

**Table 8.1 Uses of donations by individuals from 2005 to 2012**

<b>Year</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Amount of gift in million EUR	478	441	598	418	406	397	396	407

*Source: Czech Statistical Office*

The second indicator about individual giving is found in the statistics from the Ministry of Finance about applications by natural persons for tax deductions on charitable donations made to NPOs. Most individual donations in the Czech Republic are made to collection boxes in the street and through text messages, i.e. without a consequent request for a tax deduction.

The development over time of the donated amounts is shown in table 8.2.

**Table 8.2 Number of taxpayers and total amount of the value of donations in millions (EUR)**

<b>Year</b>	<b>Number of taxpayers</b>	<b>The total amount of the value of donations in million EUR</b>
2006	132 470	49
2007	141 093	53
2008	110 614	52
2009	113 928	54
2010	116 959	55
2011	121 216	53
2012	124 096	57
2013	138 966	55

*Source: Ministry of Finance*

The third indicator is the Donors Message Service (Dárcovská DMS). The Czech Republic was the first country to introduce the DMS. The project was initiated by the Czech Donors Forum, and gained significant popularity in the country and abroad. Donations via the DMS are easy to measure; the results are available at the Czech Donors Forum. In 2014, people in the Czech Republic contributed nearly one million EUR to a variety of non-profit projects by text message donations. The number of non-profit projects involved in this text message donation service changes every month; in 2014, people contributed to almost 280 various non-profit projects.

Data on giving and philanthropic behaviour from individual donors are not collected on a regular basis and are, therefore, available only to a limited extent, typically from ad hoc surveys conducted by market research companies at the request of local non-profits. We obtained interesting information, for example, from a recent survey by STEM / MARK entitled "How Are We Doing with Charity and Philanthropy?" According to reports over the last three years (2012-2014), 68% of Czechs (n = 2 471) contributed in some way to the charity or charitable purposes.

**Table 8.3 Percentage of individuals donating to different goals, 2012-2014.**

	% of individuals who donated	percentage
Religion	NA	NA
Health	49 %	NA
International aid	15 %	NA
Public/social benefit – national	35 %	NA
Culture	12 %	NA
Environment/nature/animals international	37 %	NA
Education	NA	NA
Other		
<i>children</i>	67 %	NA
<i>socially weak</i>	21 %	NA
<i>other</i>	8 %	NA
<b>Total</b>	<b>68 %</b>	<b>100%</b>

Source: survey by STEM / MARK

#### Data sources of giving by living individuals

1/ **Satellite Account of Non-profit Institutions (Satelitní účet neziskového sektoru):** The Czech Statistical Office (CZSO) presents macroeconomic data about the aggregate amount of donations made by households (S.15) to non-profit organisations (NPO; S.15). The figures are publicly presented. This is an outcome from the NI 1-01 survey (see paragraph 3); its calculation is then completed and adjusted according to the ESA 2010 methodology and balanced between the sectors. Figures are available for 2005 to 2012. The data are published for every year during the time period T + 20 months (20 months after the end of the relevant period).

2/ **Ministry of Finance - Financial Administration:** Tax-deductible items are one of many forms of tax relief. Claiming deductions from donations is restricted by legally established limits. The minimal sum of all of the donations is limited in both absolute and relative terms – it must be at least 2% of the total tax base, or at least 1 000 CZK in aggregate [c. 36 EUR]. These figures include all donations dedicated to public purposes. The statistical survey does not include tracking where these funds go.

3/ **Annual National Accounts (Roční národní účty):** The CZSO presents the macroeconomic data about the aggregate amount of donations made by inhabitants of the Czech Republic in the figure stated under item number D.75 (*Miscellaneous current transfers*) for donations made by households (S.14) to other institutional sectors (the\_ESA 2010 methodologies). The data are not publicly available; they can be obtained by submitting a specific request to the CZSO. The figure represents the outcome of many questionnaire surveys; its calculation is then completed and adjusted according to the ESA 2010 methodology and balanced between the sectors. The figures can be obtained for 2005 to 2013. The data are published for every year during the time period oT+9 months, the final version during the time period T + 15 months.

**4/ Data from the NI 1-01 survey:** These data are not public; they can be purchased from the CZSO as an anonymised dataset where the respondents are NPOs. The data can be used to determine the amounts of donations from inhabitants of the Czech Republic to individual NPOs, to characterize a donee (i.e. NPO) in terms of its age, region and size (according to employees, assets, turnover etc.), and to characterize a donation in terms of the NPO area (the NACE, COPNI). The data are collected annually, the respondents are NPOs, and the inquiry about donations is made with respect to the revenues of NPOs. The figures can be obtained for 2002 to 2013. The data are collected for the most relevant part of the population of NPOs. The sampling criteria are: an annual census of all the NPOs that have more than nine natural-person employees; data for the NPOs that have nine or fewer employees are collected once every five years in a breakdown according to their legal forms (e.g. foundations in 2009, associations in 2012, church legal entities in 2011 etc.).

#### **Descriptive statistics on giving by bequest**

No official or comprehensive statistics exist for bequests. In the Czech Republic it is possible to bequeath property in a will to a foundation or another non-profit organisation, and to determine the purpose for which the property will be used. There is no tradition of bequests to charities, or a tradition of understanding the testament as a natural expression of a person's will to make decisions about their assets after their death. Thus, foundations still inherit relatively rarely. Several private foundations have made an effort to familiarize the public with this phenomenon, but research on this subject has been limited. The research project "Survey on accepting legacy donations and testing the communication concept" by the Coalition for Easy Giving yielded interesting results. The coalition brings together 17 major non-profit organisations that work together to remove obstacles to individual philanthropy in the Czech Republic. The research sample was made up of people over the age of 60. The basic findings showed that seniors do not consider the topic of inheritance and wills to be taboo. Only a quarter of the respondents (26.9%) indicated that talking about these issues is not appropriate. An absolute majority (58%) of the respondents declared that inheritance, bequests and related topics are important and personally relevant to them.

In general, although the results seem to be satisfactory, the open answers suggested a certain reticence on the part of seniors to bequeath property in their wills to non-profit organisations. Only 9% of the general population of the Czech Republic regularly support some publicly beneficial activity. Approximately 50% make occasional or exceptional contributions. The number of contributors among seniors is significantly higher.

According to the cited research, the proportion of both regular and occasional donors is especially strong in the group of people over 65 years old: approximately 50%. The main declared motive is solidarity with people in need.

A willingness to contribute both occasionally and regularly increases with the level of education. The decision to not donate is more prevalent in the group of people with no higher education and in men (18%, compared to 8% of women).

About a third of people contribute because they believe it is necessary to help the needy. Almost 23% declared their main reason for contributing to charity as being that helping is "the right thing". Ten percent contribute because it makes them feel good (a warm glow etc.). For people who do not want to contribute, the main reasons cited are their own poor financial situation (44%) and mistrust of non-

profit organisations (36%). About 10% of men are convinced that the state should systematically deal with the situation.

### **Data sources of giving by bequests**

Official, reliable and regularly collected data on bequests are not available. Currently only one ad hoc research project has been undertaken, by the Coalition for Easy Giving.

#### *Method of data collection:*

- Computer-assisted personal interviewing (CAPI) – a direct method of data collection, ad hoc "face-to-face" interviews.
- Structured questionnaire – closed and open questions, scale evaluation (Liker scale, numeric rating scale).

#### *The term of data collection:*

- 14th-16th June 2014

#### *Respondents:*

- Target group – Czech seniors (over 60 years of age)
- Sample Size: 160
- Sex: men (n = 68, 42.5%) / women (n = 92, 57.5%)
- Hometown: Prague (n = 81, 50.6%) / Hradec Kralove (n = 79, 49.3%)

This research project examines the motives for philanthropy, but the questions are related to the motives for all forms of donations, not only bequests. The information collected about donations by will (legacy) can thus be considered incomplete and unsystematic.

## **Giving by corporations**

### **Descriptive statistics of giving by corporations**

There are two main sources of corporate giving data: the Ministry of Finance and the CZSO.

The Ministry of Finance publishes aggregated data based on the income tax reports filed by corporations. Therefore, the data are only for those donations for which a company applied for a tax deduction and represent all tax-deductible donations, including non-profits, but also organisations in public administration or public universities. While it is generally assumed that this number is close to reality, as the limit on tax deductions for corporations has been relatively high (5% of their tax base) and it is expected that most corporations apply for tax deductions for their donations, we show that it is significantly below the amount published by the CZSO.

The Ministry publishes only the aggregate amounts of donations in the Czech Republic and its regions. No further details about the donating companies or receiving organisations are available. The data are available for 2000-2013. For 2013, we can therefore say only the following:

At around 5% of all legal persons, 17 505 corporations donated € 88 000 000, making the average donation € 5 014. To allow for a comparison with the data provided by the CZSO, we provide data for 2012: 17 571 corporations donated € 94 000 000, making the average donation € 5 376.

The CZSO collects and publishes various data on non-profit organisations, including donations received from corporations. The aggregate statistics are available on the CZSO website ([www.czso.cz](http://www.czso.cz)) for 2005-2012; the data for 2013 were published in the second half of 2015. The data are collected annually. Further details are provided further in this chapter.

For 2012, the CZSO states that non-profits received € 157 000 000 from corporations, i.e. over 60% more than the amount announced by the Ministry of Finance. Interestingly, the gap between the two numbers has been growing over time; in 2005 the amount provided by the CZSO exceeded the number from the Ministry by less than 10%.

In addition to these two official sources, several surveys have focused on estimating and understanding corporate philanthropy in the Czech Republic. Two key organisations working in this area are able to provide information and some data about the philanthropic behaviour of corporations: The Czech Donors Forum ([www.donorsforum.cz](http://www.donorsforum.cz)) and the Business Leaders Forum ([www.csr-online.cz](http://www.csr-online.cz)). However, their evidence is often anecdotal and reflects the information provided by their members. They conduct surveys on philanthropy, but not on a regular basis. The Czech Donors Forum surveyed its members in 2014; the results are not publicly available. The Business Leaders Forum conducted a survey on 153 companies on CSR in 2012. As the focus was more general, it contained only limited information about giving (it was one of the options for engagement in CSR).

#### **Data sources of giving by corporations**

The main source of data is the CZSO. There are three types of datasets available:

1/ **Satellite Account of Non-profit Institutions:** This dataset includes information about the donations given by corporations to non-profits (as explained above), published as miscellaneous current transfers (D.751), transfers from non-financial and financial institutions (S.11, S.12). This dataset is published annually and is available on the CZSO website (also in English). It is an outcome from the NI 1-01 survey (as mentioned earlier in this chapter); its calculation is then completed and adjusted according to the ESA 2010 methodology, and balanced between the sectors. The figures can be obtained for 2005 to 2012.

2/ **Individual data provided by non-profits:** This dataset contains individual anonymised data collected by the CZSO from non-profits annually through the NI 1-01 survey. These data are not publicly available; they are available for purchase from the CZSO. This dataset includes information about the amounts of donations received from corporations, the type of donating company, and the type of receiving non-profit (age, size, financial data, location, specialization etc.). The NI 1-01 survey is available for download from the CZSO website. For details, see earlier in this chapter.

3/ **Individual data provided by corporations:** This dataset contains individual anonymised data collected annually by the CZSO from corporations with 50 or more employees. The data are not publicly available; they are available for purchase from the CZSO. The data include information about the donations provided by the companies (with more than 50 employees) to non-profits, various

indicators about the corporation (e.g. age, size, financial data, location, specialization etc.) The P 5-01 survey used to collect the data is available for download from the CZSO website. The figures can be obtained for 2002 to 2013.

## **Giving by foundations**

### **Descriptive statistics of giving by foundations**

There are three basic descriptives for foundations in the Czech Republic. First, the **total number (1,854 )** of registered foundations is provided by the CZSO. The CZSO lists only some characteristics of the foundations, and it collects data on only some of them - see section B).

Data on the **mean amount donated (EUR 278.788)** by a foundation in a given year can be retrieved from the Czech Donors Forum annual report, which collects data on approximately 111 of the most important and largest foundations. Please note that this another sample compared to the CZSO sample. Finally, we are able to find data from the same source on the **total amount of donations (EUR 33.7)** provided by foundations in 2013. All of the remaining types of data (especially related to donations to specific sectors) are collected by the CZSO, but are charged and need to be communicated directly with the Office.

### **Data sources of giving by foundations**

There are several data sources on giving by foundations in the Czech Republic; however, very few of them may be seen as having a broad or representative character for this area.

First, there are data collected by the CZSO. These are the most reliable as they are the most exact in terms of the number of existing foundations (according to their legal status), but actually the collected data on foundations cover only those with more than nine employees (i.e. about 1% of foundations). These data are not public; they can be purchased from the CZSO as an anonymised dataset where the respondents are NPOs. The data can be used to determine the amounts of donations from foundations to individual NPOs, and to characterize a donee (i.e. NPO) in terms of its age, region and size (according to the employees, assets, turnover etc.), and to characterize a donation in terms of the sector (the NACE, COPNI, ICNPO area of the donee). The figures can be obtained for 2008 to 2013.

Another public type of data are those provided by the special annual reports of the Government Council for Non-Governmental Non-Profit Organisations. However, these data are substantially unrepresentative of all foundations operating in the Czech Republic, as they only describe the foundations that were funded by the state *Foundation Investment Fund*, which was expected to secure the rise of a strong and independent foundation sector after 1989. It was established in 1992 and its primary goal was the distribution of resources gained from the privatization of state property during the economic transformation. At the first step (1999), about € 17 000 000 was distributed among foundations focusing mainly on social and humanitarian services, healthcare, culture, human rights protection, the environment and education. At the second step (2002) about € 30 000 000 was distributed to foundations focusing mainly on regional and community development, children and youth, family, and culture. In the first phase, 39 foundations were selected and provided the support, and in the second phase 64 foundations were selected and provided the support. The whole process

of financial transfers concluded in 2014. These data are quite specific and contain information on giving, including the number, area and amount of donations both from public and non-public foundation resources. The annual reports for these foundations are available for 2001-2013.

The third type of data source on Czech foundations are the annual reports of the Czech Donors Forum, an umbrella association of 64 major Czech foundations that coordinate their activities and media coverage, exchange ideas, cooperate in advocacy activities related to the legal regulation of the field etc. These reports provide the annual data on selected foundations (111 cases in 2013), describing their endowments, donations given, donations received, areas of activity, and so on. These annual reports are available for 1999-2013, and the data were collected annually from 2003 to 2013 by means of surveys. The wording of the surveys is not publicly available. This dataset is not publicly available either, but cooperation can be negotiated with the Czech Donors Forum. It contains data about foundations (the number of employees, assets and region) and donations (the field and recipient type).

### **Giving by charity lotteries**

The concept of charity lotteries, as known in other countries, does not exist in the Czech Republic. Lotteries and other similar games are represented in the Czech Republic almost exclusively by gambling activities. According to the law, they have always been, and still are, partly dedicated to the public good. The system of charitable deductions has recently been amended; unfortunately, this means that after 2012 there are no reliable data about this phenomenon. At the end of 2011, the following system was in effect. Lottery operators directed part of their income directly to specific public benefit organisations. Since 2012, 80% of contributions have gone to municipalities and 20% to the central government budget. With lotteries and similar games, 70% of payments go to the state budget and 30% to community budgets. The impact data are not known. The following data describe the situation in 2011; the volumes and the structure of the payment are certainly different today.

In 2011, lottery operators (regulated according to Act 202/1990, Coll.) transferred a total amount of € 125 700 000 for public purposes. Compared to 2010, it was a decrease of € 8 300 000 (6%). In comparison with 2009, it was an increase of approximately 3%. For the games authorized by the Ministry of Finance, approximately € 117 990 000 was transferred.

As in previous years, in 2011 the largest share of funds, € 75 150 000, were used for sport and recreation purposes. Compared to 2010, this represents a decrease of 7%.

Municipalities received a total of € 15 250 000 from lottery operators in 2011, which represents about 21% less than in 2010. The share of municipalities in the total transferred amount was 12.2%, approximately 2.4 percentage points less than in 2010.

Foundations and charitable operators were given a total of € 15 250 000. In this area, there was a decrease compared to 2010 of 12%. The proportion of the total amount compared to 2010 decreased by 0.8 percentage points.

About 16% of the funds released to the public benefit recipients were distributed between ecology (€ 490 000), culture (€ 9 120 000), education (€ 1 670 000), health (€ 2 140 000) and social services (€ 6 700 000).

#### **Descriptive statistics of giving by charity lotteries**

The following two tables reflect the situation with payments transferred for public purposes. These contributions were required to pay the operators of lotteries and betting games at the end of 2011. It is evident that the structure in which these contributions are presented by the Ministry of Finance is illogical and does not respect any international classification. However, other data on these cash flows are not available.

**Table 8.4 Overview use of the funds for public purposes (2011)**

	<b>million EUR</b>	<b>percentage</b>
Environment/nature/animals – international	0.49	0.4 %
Culture	9.12	7.3 %
Foundations	15.16	12.1 %
Municipalities	15.36	12.2 %
Social services	6.70	5.3 %
Sport	75.05	59.7 %
Education	1.67	1.3 %
Health Care	2.15	1.7 %
<b>Total including slot machines in municipalities</b>	<b>125.70</b>	<b>100 %</b>

*Source: Ministry of Finance 2011*

**Table 8.5 Uses of donations by (charity) lotteries, 2011**

	million EUR	percentage
Religion	NA	NA
Health	2.15	NA
International aid	NA	NA
Public/social benefit – national	6.70	NA
Culture	9.12	NA
Environment/nature/animals – international	0.49	NA
Education	1.67	NA
Other (not specified)	NA	NA
<b>Total</b>	<b>NA</b>	<b>100 %</b>

Source: The results of the operation of lotteries and other similar games.

#### **Data sources of giving by charity lotteries**

This information is publicly accessible on the Ministry of Finance website. The data are not available after 2012 because of new legislation. This is because part of the levies from lotteries is being centralized in the state budget (and decentralized in municipal budgets). Therefore, if we create a new time series in the future, they will probably be difficult or impossible to compare to the existing ones.

These data were collected from 2006 to 2011, when the new legislation came into force. They were collected by the Ministry of Finance, resp. the regional tax offices. The data were truly reliable and regular, derived from the regular tax returns of the subjects organizing lotteries and similar (gambling) games. The six-year time series reflects the amounts and structure of funds paid from the yields of lotteries to publicly beneficial purposes. There is also a reliable overview of the reporting entities, and a full list of recipients of this financial support from the non-profit sector, including the specific amounts of money received.

#### **Conclusion**

The legal basis for philanthropy is found in the new Czech Civil Code (act. no. 89/2012 Coll.), in effect from 1 Jan 2014. The Civil Code introduced a range of diverse instruments in the area of asset administration *inter vivos* and *mortis causa*. One notable feature is the broader space for the autonomous will of the owner of property/settlor/testator. In comparison with other European codes, the property owner has a very wide selection of instruments and solutions from which to choose.

But the problem of the quality of available resources characterizing giving in the Czech Republic still remains. Given the fragmented data collection methods and the different nature of each resource, as well as due to the unavailability of complete data, we are able to provide aggregate data only in a very reduced structure.

**Table 8.6 Sources of contributions in 2013.**

Sources of contribution	million EUR	percentage
In Vivo (2012)	407	68%
Bequests	NA	NA
Corporations	157	26%
Charity lotteries	NA	NA
Foundations <sup>35</sup> (2012)	33.7	6%
<b>Total</b>	<b>598</b>	<b>100%</b>

*Source: Czech Statistical Office, Czech Donors Forum*

The problems with mapping giving in the Czech Republic, in terms of its amounts and structure, can be summarized in two areas:

First, there is a lack of reliable and systematically collected data. Academic production in this direction is totally inadequate. This is disturbing because it shows a lack of interest in the surveyed area in the academic world; unfortunately, it is evident that a similar lack of interest is to some extent reflected in the Czech general public.

The only public authority agency that systematically collects data about giving is the CZSO. Its data are the most reliable; however, as demonstrated in the previous parts of our survey study, even this system has its limitations and shortcomings. Even without detailed analysis, it is clear that the available resources do not provide a representative picture of giving in the Czech Republic. The CZSO are still the best developed, but there are exceptions. These include cases where the data are not public; they can only be purchased, and – as is the case with foundations – only as anonymised datasets.

Another public type of data are those provided by the special annual reports of the Government Council for Non-Governmental Non-Profit Organisations, even if they are usually significantly less reliable.

Finally, some data and information are collected by specialized agencies, umbrella NGOs and professional organisations. This can happen in the form of ad hoc surveys, regular yearbooks, limited member databases etc.

However, some donations remain hidden from any statistical monitoring. This applies particularly to the area of distribution of the proceeds from lotteries. The situation is even more complicated because in the Czech Republic there are no typical charity lotteries. Likewise, there is a lack of information on bequests. This is probably the most important reason for a complete change of the Civil Code. This change was crucial and has spread throughout the entire giving area.

## **Links to other data sets**

No links to other data sets.

<sup>35</sup> Giving derived from income from endowment only

## References and further reading

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Satellite Account of Non-profit Institutions: [http://apl.czso.cz/pll/rocenka/rocenka.indexnu\\_en\\_sat](http://apl.czso.cz/pll/rocenka/rocenka.indexnu_en_sat)

[http://apl.czso.cz/pll/rocenka/rocenka.presmsocas?jmeno\\_tabulka=SA13&rokod=2005&rokdo=2012&mylang=EN&ceny=bc&vystup=obrazovka&priznak=SA0002%25&typ=4&jak=1&dejarchiv=0](http://apl.czso.cz/pll/rocenka/rocenka.presmsocas?jmeno_tabulka=SA13&rokod=2005&rokdo=2012&mylang=EN&ceny=bc&vystup=obrazovka&priznak=SA0002%25&typ=4&jak=1&dejarchiv=0)

[http://apl.czso.cz/pll/rocenka/rocenka.presmsocas?jmeno\\_tabulka=SA13&rokod=2005&rokdo=2012&mylang=EN&ceny=bc&vystup=obrazovka&priznak=SA0002&typ=4&jak=1&dejarchiv=0](http://apl.czso.cz/pll/rocenka/rocenka.presmsocas?jmeno_tabulka=SA13&rokod=2005&rokdo=2012&mylang=EN&ceny=bc&vystup=obrazovka&priznak=SA0002&typ=4&jak=1&dejarchiv=0)

Annual national accounts: [http://apl.czso.cz/pll/rocenka/rocenka.indexnu\\_en](http://apl.czso.cz/pll/rocenka/rocenka.indexnu_en)

Czech Statistical Office, Data from the NI 1-01 survey: <https://www.czso.cz/csu/czso/ekonomicke-vysledky-neziskovych-instituci-2013-ny1lgyswa>

[http://apl.czso.cz/pll/vykwww/vyk1216?xrokzpr=2014&xid\\_setreni=1591&xid\\_html=2096&xhledat=](http://apl.czso.cz/pll/vykwww/vyk1216?xrokzpr=2014&xid_setreni=1591&xid_html=2096&xhledat=)

Ministry of Finance: <http://www.financnisprava.cz/cs/dane-a-pojistne/analyzy-a-statistiky/udaje-z-danovych-priznani>

<http://www.mfcr.cz/cs/soukromy-sektor/monitoring/vysledky-z-provozovani-loterii/2011/prehled-vyuctovani-prostredku-2011-2859>

The Government Council for Non-Governmental Non-Profit Organisations:

<http://www.vlada.cz/en/ppov/rnno/basic-information-45510/>

<http://www.vlada.cz/cz/ppov/rnno/dokumenty/nif-2012-114004/>

[http://www.vlada.cz/assets/ppov/rnno/dokumenty/HI\\_2012.pdf](http://www.vlada.cz/assets/ppov/rnno/dokumenty/HI_2012.pdf)

Czech Donors Forum: <http://www.donorsforum.cz> & <http://www.donorsforum.cz/o-nas/vyrocnizpravy.html>

Business Leaders Forum: <http://www.csr-online.cz>

Foundation Investment Fund: <http://www.nca.info/en/foundation/nif.html>

A stylized map of Europe in white with a drop shadow, set against a blue background. The map shows the outlines of the continents and major islands.

## About Giving in Europe

**Philanthropy is not an American, but a European invention. 'Giving in Europe' shows: European philanthropy takes itself seriously.**

This study is an initial attempt by members of the European Research Network On Philanthropy (ERNOP) to map philanthropy in Europe and presents a first overall estimation of the European philanthropic sector. Containing an overview of what we know about research on the philanthropy sector, it provides data and an assessment of the data on giving by households, bequests, foundations, corporations and charity lotteries in 20 European countries.

Despite the promising signs of an emerging philanthropy sector in Europe, it is still a phenomenon and a sector that is not very well understood. As a matter of fact, besides the anecdotal glimpses from national researchers and the great work that has been carried out on the subdomains of philanthropy, we know little about its actual scope, size and forms in Europe. For a better discussion and assessment of the (potential) role that philanthropy can play in solving societal problems, we need a clear picture of the size and scope of philanthropy. What amounts are donated by households, through bequests, corporations, foundations and charity lotteries, and to what goals? To what extent can we draw a picture of the philanthropy sector in Europe, what is the quality of the data involved?

In answering these questions, this publication aims to stimulate researchers, policy makers and philanthropy professionals in fostering research on philanthropy and to inspire to exchange knowledge and information. For more information visit [www.ernop.eu](http://www.ernop.eu).