

Giving in Europe

The state of research on giving in 20 European countries

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Research on Giving in Belgium

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



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Research on Giving in Belgium

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Introduction on Giving Research in Belgium

Knowledge of Belgian donation behaviour is very fragmented and there is no survey or research that maps all aspects of charitable giving. To get an overview of Belgians' giving behaviour, information from various sources and studies is needed.

One major source of data about giving is the King Baudouin Foundation. This public interest foundation is the major philanthropic player in Belgium. The KBF operates its own projects and hosts nearly 500 funds created by individuals, families and corporations who organise their philanthropic actions within the framework of the KBF. The KBF, therefore, has a large amount of data regarding the giving practices operated with the help of its services. These data remain the private property of the KBF. However, it would be possible to collaborate with the KBF to analyse part of these data.

The KBF is also the coordinator of frequent surveys about philanthropy and giving in Belgium. Since 2011, the KBF has been releasing its annual Barometer and Index of Philanthropy (produced in partnership with the Itinera Institute), which reports on the available data and evaluates trends, behaviour and perceptions in the world of philanthropy in Belgium. The KBF also set up in 2012 an 'Observatory for the non-profit sector', in order to raise awareness of the non-profit sector by collecting more data and thus spotlighting trends that arise over the years regarding developments in employment, volunteering and resources available to associations. In this way, the Foundation wants to use the www.bonnescauses.be²¹ website to boost the associations' profiles and make them more transparent to donors and governments, which is of crucial importance, as associations basically run on donations and subsidies. The Observatory releases annually a 'Barometer of non-profits', which includes a few figures about the non-profit revenues coming from private donations.

The HEC-Management School of the University of Liege hosts a Chair in Philanthropy and Social Investment, sponsored by the Inbev-Baillet Latour Fund, one of the biggest philanthropic funds in Belgium. The Chair was launched in early 2013, and is now developing an extensive research programme on Belgian foundations. In 2014, the Chair released an overview of Belgian foundations, based on the integration of the very few available data in Belgium. Researchers at the Baillet Latour Chair have also created an exhaustive database of private and public interest foundations in Belgium. Based on this foundation listing, the Chair launched in May 2015 a survey on foundations, aiming at collecting comprehensive data about the foundations' profiles, strategies, action modes and governance practices. The results were made available during the autumn of 2015. The Chair is also currently analysing national data about volunteering in Belgium. The results were communicated in October 2015. Lastly, the Chair has set up a qualitative research programme focusing on the

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²¹ The objectives of this website are similar to other web platforms such as donorinfo.be or ngo-livreouvert.be mentioned later in the document, as these web platforms intend to gather budgetary data from Belgian NGOs and non-profits to increase the transparency of the sector and stimulate giving to these organisations.

perceptions and practices of Belgian non-profits and social enterprises regarding giving. This first exploratory research should be followed by a survey in the sector.

During the late 1990s and the first decade of 2000s, the Katholieke University Leuven, and especially the HIVA research centre, conducted a variety of research on the players and structures in civil society and the social economy, notably the 2007 research on foundations in Belgium (Gijssels and Develtere, 2007) commissioned by the KBF. However, the researchers involved have left HIVA since then, and it seems that the topic of giving is not currently being pursued by HIVA.

A few researchers at HoGent (University College Ghent) are also conducting research focusing on giving issues. Between 2012 and 2014, Ann-Sophie Bouckaert, Ilja De Coster, Tine Faseur, Joke Persyn and Eef Scheerlinck carried out research on private fundraising from the organisations' point of view. The focus was put on the actual practices of non-profits regarding fundraising.

Also, very much relevant is the research work carried out by the economist Philippe Defeyt and its Institute for Sustainable Development. The institute has already issued two short reports (2011 and 2014) about generosity in Belgium, based on the available public data. These reports highlight two major indicators of giving: the tax-deductible donations²² and the data displayed by organisations collecting data about donations made to the main Belgian development cooperation organisations. More info about this research is provided in the earlier paragraphs.

Other interesting data about giving in Belgium come from organisations trying to promote giving in different fields, from different players and at different levels. In a non-exhaustive list, one can mention donorinfo.be, a platform aiming at providing objective information about Belgian non-profits; fundraisers.be, a fundraiser's association trying to gather all the relevant information for Belgian fundraisers; testament.be, a non-profit promoting philanthropic legacies in Belgium; or prometean, a non-profit promoting corporate philanthropy in Belgium.

In brief, data about giving in Belgium remain very scattered among players from the philanthropic sector at large. Apart from the philanthropy index and barometer of the KBF, most initiatives are one shots and aim at providing relevant and useful information for the players in the field. The development, at HEC-ULg, of an academic chair fully dedicated to philanthropy will help fill these gaps through the setting up of a long-term and comprehensive research programme regarding the Belgians' giving behaviour.

Giving by individuals

Descriptive statistics of giving by individuals in vivo

The World Giving Index 2014 shows that 41 per cent of the Belgian population donates money and 24 per cent is involved in volunteer work.

The data provided by the Belgium Federal Public Service Finance evidences that the total amount collected by charities in Belgium in 2013 reached €550 million for a gross revenue of €228 billion. This equates to an average of 0.002 per cent of the income donated per person.

²² in order to be tax-exempted, the donation must amount to at least at €40/year to one non-profit institution.

To gain an more in-depth insight into Belgians' overall charitable giving behaviour, the King Baudouin Foundation and the Itinera Institute have presented two survey tools: a philanthropy index (based on objective data) and a philanthropy barometer (based on subjective data). This index shows that there was strong growth in Belgian generosity between 2007 and 2008 and a slight decrease in 2009. The financial crisis has clearly had an impact on the generosity of the Belgian population. The study also showed that the willingness to give is getting better (Itinera Institute, 2011). According to the same survey, 50 per cent of Belgian citizens donate occasionally. The share of Belgian citizens giving on a regular basis is, however, significantly lower, i.e. 26 per cent. 25 per cent of Belgians consider philanthropy to be essential to the wellbeing of society. 51 per cent consider it to be important, but not essential (to the wellbeing of society). Belgians seem to be quite concerned about the causes that they donate to. Indeed, 61 per cent of Belgians declare that the cause is the primary motive for their donations and would therefore welcome initiatives establishing strong links between donations and their use.

These trends are interestingly challenged by a study carried out in 2010 by L'Institut pour un Développement Durable (Institute for Sustainable Development) (Defeyt, 2010) and updated in 2014 (Defeyt, 2014). This study focuses on two major indicators of giving: tax-deductible donations and the data displayed by organisations collecting data about donations made to the main Belgian development cooperation organisations. The 2010 study found that Belgian households between 1999 and 2009 had given an average of €300 million to charities per year (€130 million of which was tax deductible)²³. This corresponded to 0.15 per cent of the total disposable income and an average of about €300 per year per family. The 2014 update found that donations increased significantly in 2010 and 2012, with in 2012 a historical maximum of €174 million of tax deductible donations²⁴. However, these tax deductible donations are subject to great fluctuations with increases (linked to exceptional events such as natural disasters) and decreases. Coherently, donations made to development cooperation organisations increased from 9 per cent between 2012 and 2013. One can expect a similar trend for 2013-2014.

The 2014 update also indicates that, in the long run, the growth of tax deductible donations is higher than the growth of households' available income. However, the average donation tends to decrease. The average amount donated per household decreased from €305 in 1995 to €237 in 2012. This means that the total growth of donations relies on an increasing number of donors. It is also worth noting that, although the proportion of donors rises with the available revenue level, the proportion of donors is below 60 per cent in the more than €1 million taxable income category. One may assume that the richest Belgian citizens prefer to organise their generosity through foundations.

In 2012, postal service provider Bpost commissioned an online survey with 1 568 respondents in Belgium to map donation behaviour and the preferred communication channels of the Belgian population. It showed that 70 per cent of respondents have already donated to an NGO, 13 per cent have the intention to do so, and 11 per cent are opposed to such donations (Bpost, 2012).

²³ 300 million , of which is 130 million tax deductible = 43,3%

²⁴ Total donation would be: $174=43,3\%$ so $100\% = 174/43,3 * 100 = 401,8$ (lower bound estimate, representative, not valid)

The development cooperation organisation sector is probably the most organised sector regarding budget transparency, especially as far as giving is concerned. The web platform ong-livreouvert.be (or ngo-openboek.be) is managed by the two Belgian federations of development cooperation organisations (ACODEV and its Flemish counterpart [ngo-federatie](http://ngo-federatie.be)). It gathers annual figures for the vast majority of Belgian cooperation development organisations (106 organisations), in line with the transparency efforts made by NGOs. The 2013 figures show that Belgian accredited NGOs received together nearly €128 million in donations, which means a €13 million increase compared to 2012, but remains below the 2010 and 2011 figures (years characterised by natural disasters). However, the level is much higher than in 2008 and 2009, the years of the global financial crisis. These numbers include both donations by individuals in vivo and by bequest. Additional interesting information is provided on the platform about the equity in capital for the member organisations, with distinctions made for donations and bequests. We have not made the calculations, but the numbers should be made available on request to the NGO openbook platform.

Donorinfo is a Belgian public benefit foundation supporting the budget transparency of philanthropic organisations helping poor people, in Belgium or elsewhere. Since 2005, the foundation has been managing the website donorinfo.be, which controls and reports the annual figures of 236 Belgian philanthropic organisations. Organisations are categorised by activity sector and types of beneficiaries. The latest barometer published in 2015 by Donorinfo shows that 57 per cent of these organisations' financial means come from private donors. The figures presented in the barometer consider private funding as a whole, without differentiating between in vivo or by bequest donations, or between individual and corporate giving. However, this database should allow more precise statistical processing.

Table 6.1 Goals favoured by potential donors in Belgium: Itinera Institute/KBF-FRB, 2011

	% individuals that would donate to
Religion	-
Health and health research	39%
International aid	18%
Public/social benefits (national)	21%
Culture	1%
Environment	6%
Education for everyone	11%
Other (not specified)	2%

Table 6.2 Percentage of individuals donating to different goals and average amount donated: (Salamon et al., 1999), data from 1995

	% individuals that donated to	Average amount donated (million US)
Religion	3.3%	41
Health	10.5%	130
International activities	12.5%	154
Social services	31.5%	389
Culture and recreation	18.6%	229
Environment	0.2%	2
Education and research	1.1%	14
Dvlp and housing	7.5%	92
Civic and advocacy	0.3%	4
Philanthropy	6.3%	78
Professional associations	8%	99
Total		

Table 6.3 Fundraisers.be, average data for the 2012 & 2013 revenues of 54 Belgian charities collecting at least €1 million /year donations

	% of the total donations	Average amount donated (million EUR)
International aid	66.5%	137
Local solidarity	16.5%	34
Education and research	11.65%	24
Environment & animal protection	5.34%	11
Total	100%	206

Carton, Gijssels & Hustinx (2011) have conducted a study about giving in Flanders. The results show that in 2009 78.5% of the Flemish population (N=1.440) has given money and / or another form of financial aid during the past year. Only a minority (21.5 %) stated that they had never given money.

Table 6.4 Percentage of money donated to different types of organisations and objectives

	% individuals that donated to	Another form of financial aid
Religion	4.5 %	14.2 %
Health	30 %	52.4 %
International aid	22.3 %	36.6 %
Human rights	4.9 %	9.7 %
Environment	8.6 %	10.5 %
Other (not specified)	1.6 %	4.3 %

In Flanders, % of positive answers, source: Carton, Gijssels & Hustinx (2011).

Griet Verhaert (2010) conducted a survey in 2008 with more than 2 500 Flemish persons to investigate giving behaviour in Flanders. It showed that the following organisations received the highest total amount per person in 2008: Artsen Zonder Grenzen, Plan België and Kom op Tegen Kanker. Another study by Damen et al. (Damen et al., 2000, p. 6) with 1 500 Flemish respondents showed that the majority of respondents give to small initiatives (61.1 per cent), followed by the Red Cross (43.35 per cent), Kom op tegen kanker (33.8 per cent) and 11.11.11 (33.4 per cent).

Data sources of giving by individuals in vivo

Table 6.5 Data sources of giving by individual in vivo

Sources	Data	Accessibility	Costs
National Bank of Belgium	(register) Data on nonprofit revenues	Public (on request)	Free of charge
Federal Public Service Economy	(register) Data on donations from households' budget surveys (every 2 years)	Public (on request)	With cost
Federal Public Service Finance	(register) Data on tax deductible donations	Public (on request)	Free of charge
Philanthropy index – Itinera Institute/KBF-FRB	Index based on objective data -National Bank of Belgium Data on non-profits - Federal Public Service Economy data on donations from households' budget surveys -Public Interest Foundations and KBF-FRB Hosted Funds -Federal Public Service Finance Data on tax deductible donations	Public Public Public /Private Public	Mostly free of charge
Philanthropy barometer– Itinera Institute/KBF-FRB	Survey by Ipsos Public Affairs – every 2 years 1000 Belgian citizens >18 y/o Phone survey	Private	?
Ong-livreouvert	Annual (register) data on detailed revenues for 103 development cooperation organisations in Belgium	Public/private	Free of charge
Fundraisers.be	Survey on 54 Belgian charities collecting > €1 million / y (data for 2012 & 2013)	Private	?
Donorinfo	Annual (register) data on detailed revenues for 236 Belgian charities	Public/private	?

Descriptive statistics on giving by bequest

There is very little information available in Belgium regarding giving by bequest.

The philanthropy index published in 2014 by KBF in collaboration with the Itinera Institute evidences that about € 140 million was given to Belgian non-profits through charitable bequests in 2012. This amount is a little bit lower than in 2011, but shows, however, noticeable growth if we consider the progression between 2007 (about € 85 millions) and 2013.

The 2014 philanthropy barometer shows that, among the people surveyed, 12 per cent of people who have already made a will have included a charitable bequest in it.

Donorinfo, the Belgian public benefit foundation supporting the budget transparency of philanthropic organisations helping poor people, controls and reports the annual figures of 236 Belgian philanthropic organisations. For 2013, the foundation reports that 5.2 per cent of the revenue of the organisations in the database came from charitable bequests (i.e. € 40 648 791 out of a total of € 781 942 933 revenue).

The Fundraisers' Forum has also tried to identify the sectors and topics supported by gifts and bequests. In order to do that, it has tried to identify significant trends based on the average accumulated revenue for 2012 and 2013 by the main fundraising organisations in Belgium. The sample includes 54 organisations with revenues coming from private sources each giving at least € 1 million/year. Although some sectors are under-represented in the sample and some big NGOs are involved in diverse fields, the Fundraisers' Forum proposes a typology structured in 4 areas of focus, with the vast majority of charitable bequests dedicated to local solidarity (44 per cent) and international aid (38 per cent). However, the € 57 million of revenue from charitable bequests reported by the 54 surveyed organisations are much different from the numbers reported by the KBF. These trends must therefore be interpreted with caution.

Table 6.6 Fundraisers.be, average data for 2012 and 2013 revenues of 54 Belgian charities collecting at least € 1 million /year donations

	% of the total donations by bequest	Average amount donated (million EUR)
International aid	38 %	22
Local solidarity	44 %	25
Education and research	16 %	9
Environment and animal protection	2 %	1
Total	100 %	57

Giving by corporations

Descriptive statistics of giving by corporations

To the best of our knowledge, the only study about giving by corporations in Belgium has been carried out by Promethea – a non-profit organisation promoting patronage by corporations in Belgium – in collaboration with the market research company Ipsos. The study focused on the methods that Belgian companies with more than 20 employees use to deal with patronage and sponsorship. The first telephone survey was carried out in 2010 to collect data regarding 2009. The survey was updated in 2012 with a sample of 558 companies.

The results show that companies spent in 2011 a total of € 378 million on corporate sponsorship, 274 million of which was in cash. In-kind contributions (products, competencies, etc.) amounted to an estimated € 104 million. However, the actual figure is probably higher, because companies do not

keep accurate records of their donations: 37 per cent of companies could not specify the amount given. The amount given in 2011 was about the same as in 2009.

The 2011 update also shows that the number of companies engaging in patronage and sponsorship in Belgium is rising. In 2011, 74 per cent of the companies surveyed were active in sponsoring and patronage. 79 per cent of the € 378 million comes from companies with fewer than 100 employees. The number of medium-sized enterprises acting as sponsors in 2011 rose by 30 per cent to a total of 15 750 companies compared with 2009. The number of large companies acting as sponsors rose by 18 per cent in the same period.

With 89 per cent of companies engaging in patronage and sponsorship, the financial sector remains the most active sector. This corresponds to a 20 per cent increase in the number of finance companies engaging in giving. The trend is similar in the industry and transportation sectors.

The annual budget dedicated each year to patronage by 65 per cent of sponsor companies is below € 10 000. However, 30 per cent of the companies with 200 employees or more have sponsoring budgets higher than € 50 000.

Table 6.7 Percentage of corporations donating to different goals and mean amounts donated, 2011

	% corporations that donated to
Religion	-
Health (scientific and medical research)	23 %
International aid and Public/social benefit (national)	66 %
Sports	65 %
Culture and historic patrimony restoration	25 %
Environment/nature/ animals (inter)national	20 %
Education	34 %
Other (not specified)	8 %
Total	100 %

Table 6.8 Uses of donations by corporations in 2013

	Percentage
Religion	-
Health (scientific and medical research)	4 %
International aid and Public/social benefit (national)	24 %
Sports	40 %
Culture and historic patrimony restoration	20 %
Environment/nature/ animals (inter)national	2 %
Education	4 %
Other (not specified)	6 %
Total	100 %

Data sources of giving by corporations

The data presented in the previous section come from the 2012 Promethea-Ipsos survey, based on the 2011 data, and updating a similar survey in 2009.

The target population was composed of 558 companies with more than 20 employees. The survey was carried out by phone with the relevant managers.

Giving by foundations

Descriptive statistics of giving by foundations

In Belgium, the data on foundations are really scarce, different sources have to be combined and there are no comprehensive and updated data available on the amounts foundations give related to their initial endowment.

In addition, not much research has been conducted on the foundation sector in Belgium until now, and previous studies did not give a comprehensive view of this sector. Existing research only focuses on the legal status of public benefit foundations, while there has been an additional legal status for private foundations since 2002. A study by Mernier and Xhaufclair (2014) is the most recent update on the foundation sector in Belgium, and the most comprehensive, six years after the survey conducted by the King Baudouin Foundation (Gijssels, C., Franchois, E., & Van Opstal, W. (2008)).

The 2006 survey on Belgian foundations was based on a sample of 173 foundations, most of them with the legal status of public benefit foundations. At the end of 2006, 362 public benefit foundations were listed, and researchers estimated that about 200 private foundations had been created since 2002. In total, the foundations represented in the study spent more than € 572 million in 2005. The total assets of the 15 largest foundations in Belgium were about € 213 million. The foundations in the sample were mainly supporting arts and culture (28 per cent), healthcare (27 per cent) and education (23 per cent). In financial terms, it appears that 23 per cent of the money granted by the foundations in the sample was

concerned with expenditure for assistance in providing employment. Education and training accounted for 15 per cent of the total aid granted, healthcare for 11 per cent, and scientific research for 10 per cent. 9 per cent of the financial support went to development and international relationships, 8 per cent to arts and culture, 7 per cent to housing and neighbourhood development, and 6 per cent to general interest services. Other areas of intervention (such as sports, legislation and civil law, religion and environment) were significantly less. 62 per cent of the total financial support granted by the foundations in the sample remained in Belgium and 38 per cent went abroad, mainly to other EU countries, EFTA countries and to Africa. As this 2006 survey only concerned 173 public benefit foundations, this did not give a comprehensive picture of the Belgian sector's patterns of donations.

The study by Mernier and Xhaufclair (2014) collected all the data available on Belgian foundations at the end of 2012, including an in-depth analysis of the foundations' legal statuses published in the Belgian Monitor when they were created. It provides an update on the sector. At the end of 2012, 1 326 foundations were listed in Belgium. 491 of those 1 326 are public benefit foundations. Compared to the 2006 survey, this means about 35 per cent growth in 6 years. 835 are private foundations, but 65 per cent (i.e. 545) of the latter have a general interest mission, as indicated in their mission statements. This makes a total of 1 036 foundations working in the general interest sector in Belgium. These figures evidence strong growth in the number of foundations in Belgium, particularly where private foundations are concerned. Since the coming into force of the May 2 2002 Law, an average of 54 private foundations are created each year.

Until now, the uses of donations by foundations in Belgium are not known as such. However, it is possible to use the Baillet Latour Chair Foundation's database to identify the primary area of activity of each foundation through the coding of its main mission detailed in its legal status. With the help of this method, we observe that Belgian foundations are primarily active in the field of arts and culture (20 per cent of the sample), and social welfare (18 per cent). Health is the third activity sector where Belgian foundations are the most active. Entrepreneurship and regional development are areas where foundations are less present. In table 6.9 below, we summarise these areas of activity and try to connect them with the Giving in Europe project's template categories for the uses of contributions. This is, however, a considerable methodological bias, as the actual uses are probably substantially different from the missions stated in their legal statuses.

Table 6.9 Primary areas of activity of Belgian public interest foundations and Belgian private foundations with general interest mission, listed in 2013.

Baillet Latour Chair database Analysis by foundation's main mission			Giving in Europe	
Categories	Number	Percentag		Percentag
Religion/Spirituality/Community	54	e 5 %	Religion	e 5 %
Health/Medical research	151	15 %	Health	15 %
International development	86	8 %	International aid	8 %
Social work	193	19 %	Public/Social benefit (national)	29 %
Regional development	15	1 %		
Entrepreneurship	17	1 %		
Civil society	80	8 %		
Arts, Culture and National heritage	211	20 %	Culture	20 %
Environment/Nature/ Animals	43	4 %	Environment/Nature/ Animals	4 %
Education/Training	60	6 %	Education	6 %
Other	70	7 %	Other (not specified)	12 %
Science and Scientific research (not medical)	56	5 %		
Total	1 036	100 %		100 %

With the Law of May 2, 2002, 3 foundation profiles are distinguished: small, big and very big foundations. The criteria used are the number of employees, the total assets and the annual revenues. To be considered a very big foundation, the foundation must have more than 100 full-time staff on average, or exceed at least two of the three following criteria: 50 full-time staff, € 6 250 000 as annual revenue or € 3 125 000 as total assets. A big foundation is a foundation that does not meet the criteria of the very foundations and that exceeds at least two of the three following elements: 5 full-time staff, € 250 000 as annual revenue or € 1 000 000 as total assets. Finally, small foundations are those that do not fulfil the very big or big conditions. Depending on its profile, the accounting requirements for a foundation differ. Up to now, the very big and big private foundations have to deposit their annual accounts at the National Bank of Belgium, Centrale des bilans. These data are publicly accessible. The small private foundations have to deposit their annual accounts with the clerk of their corresponding court office. These scattered data are not aggregated at a national level. The requirements are not similar for public benefit foundations. Whether they are small, big or very big, public benefit foundations have to deposit their annual accounts with the clerk of their corresponding court office. Again, these scattered data are not

aggregated at a national level. This means that there is no centralised database on the balance sheets of foundations in Belgium. Nevertheless, most of the biggest public benefit foundations already automatically deposit their annual accounts at the National Bank of Belgium, although they are not required to do it. At the end of 2012, the total assets of the public interest foundations which had deposited their accounts at the National Bank of Belgium (68 foundations) reached € 1 374 billion, while it was equal to € 870 million in 2006 (44 foundations). The total assets of the 15 largest foundations²⁵ amounted to € 1.1 billion at the end of 2012. The biggest foundation in Belgium is the King Baudouin Foundation. In 2012, the King Baudouin Foundation was hosting 558 funds, which altogether represented a total of € 213 million.

It should be noted that the amounts granted by foundations in each domain are not available without direct contact with the foundations. At the end of 2013, approximately 1 250 foundations acting in the public interest were registered. Out of these 1 250 foundations, approximately 500 are public benefit foundations and the other 750 are private foundations. In May 2015, the HEC-ULg Baillet Latour chair in 'Philanthropy and social investment' launched a comprehensive survey of all these 1 250 Belgian public interest foundations. The data collected provided insight into the strategies and practices of foundations.

The data sources about foundations in Belgium are detailed in table 6.10.

Data sources of giving by corporations

Table 6.10 Data sources for the foundation sector in Belgium

Sources	Data	Accessibility	Costs
ConcertES	Database on social economy for Wallonia and Brussels	Private	With cost
National Bank of Belgium	Accounting data	Public	With cost
National Social Security Office	Employment data	Public	With cost
Federal Public Service Justice	List of the public benefit foundations	Public	Free of charge
Federal Public Service Finance	Fiscal data	Public	Free of charge
Banque Carrefour des Entreprises	Administrative data	Public	Free of charge
Belgian Monitor	Statuses of the foundations	Public	Free of charge
King Baudouin Foundation	Data on the hosted funds	Private	Free of charge
Website of the foundation (if any):	Activity report, financial data	Public	Free of charge

²⁵ Assuming that the biggest foundations actually deposit their accounts with the National Bank of Belgium.

Giving by charity lotteries

Descriptive statistics of giving by charity lotteries

In Belgium, the current legal framework for lotteries comes from the Law on Lotteries of 1851 and the National Lottery Act 2002. The National Lottery changed in 2002 from a semi-public institution to a limited liability company governed by public law, as set out in the National Lottery Act from 2002. The Belgian State is the only shareholder, and the Belgian Minister of Budget and Government Companies is the supervisory authority of the National Lottery. The Minister of Finance, for example, reports annually to Parliament on the operations of the National Lottery, and all the playing rules have to be approved by the Minister, which are then laid down by a royal decree. In this way, the Minister of Finance decides if new games can be proposed and under what conditions.

Since 1851 lotteries have been prohibited in Belgium unless they have a public benefit as their principal aim. The exclusive right to organise lotteries for public benefits in Belgium has been in possession of the Loterie Nationale/Nationale Lottery (National Lottery) since 1991. As the National Lottery has the monopoly on organising lotteries at a national level, no other nationwide lotteries exist. At the municipal or provincial level, however, it is possible to receive an incidental license to organise a raffle or tombola. The license can only be awarded if the profits of the tombola are exclusively destined for a public benefit. In recent years, on average about 50 raffles have been organised each year. An example of such a raffle is the annual raffle for the Belgian Red Cross. There are no available data regarding the amounts collected from these tombolas.

In order to fulfil the criterion of a lottery for a public benefit, the National Lottery must reserve a part of its turnover for subsidies. The total amount is set each year by the Belgian cabinet via a Royal Decree. The annual subsidy has to be divided between the federal level (73 per cent) and the three Belgian Communities (27 per cent). The respective governments subdivide the subsidies.

In 2012, the total subsidy was set at € 225.3 million (± 20 per cent of the turnover). € 163 477 680 in subsidies were allocated to the Federal level. In 2013, the total subsidy was a little lower, set at € 214 million, with € 155 million allocated to the Federal level. Subsidies for the federal level go to areas regulated by the law, such as the National Disaster Fund, the Belgian Fund for Food Safety, or the Development Cooperation. Endowments are allocated to institutions and organisations with a humanitarian, social, scientific, cultural, sports, educational or national heritage character: for instance, the King Baudouin Foundation, the Belgian Red Cross, Child Focus, the Belgium Institute for Road Safety, the Royal Theatre of La Monnaie, the Museum of Fine Arts etc. Part of the subsidies are granted within the framework of three thematic calls for projects, regarding 'sustainable development', the operationalisation of the 'Millennium objectives', and 'Social inclusion and fight against poverty'.

Table 6.11 shows the total amounts of money given by the National Lottery in 2012 and 2013, and the distribution of the money between the purposes of the different pools. As far as the purposes' typology is concerned, we are forced to use the National Lottery societal report, because the background data could not be made available to us in time.

Table 6.11 Uses of donations by the Belgian National Lottery, 2012 and 2013

	2012		2013	
	Million EUR	Percentage	Million EUR	Percentage
International aid (humanitarian aid)	88.4	54 %	82.8	53 %
Public/social benefit (national)	42.7	26 %	42.4	29 %
(Social) Culture	12.6	8 %	10.5	6.5 %
Science	2.2	1 %	2.9	1.5 %
Sports	5.7	4 %	5.3	3 %
National heritage	11.9	7 %	11.3	7 %
Total	163.5	100 %	155.3	100 %

In 2012, € 24 475 854 in subsidies went to the French-speaking community, € 36 825 427 in subsidies to the Flemish-speaking community, and € 521 039 in subsidies to the German-speaking community. In 2013, € 23 321 043 in subsidies went to the French-speaking community, € 34 915 175 in subsidies to the Flemish-speaking community, and € 494 987 in subsidies to the German-speaking community. At the level community level, the subsidies go to initiatives and projects with relation to the disabled, the elderly, the environment, education and sports.

The National Lottery is also obliged to actively cooperate in the prevention and treatment of gambling addiction by supporting initiatives in these areas.

Although the National Lottery does distribute a significant part of its sales to good causes, it does not meet the criteria of a charity lottery. One could argue that this is more public welfare than charity, seeing that the allocation of subsidies is firmly regulated and controlled by the public authorities, and directed towards general interest missions and organisations.

Conclusion

In the light of the above, giving an estimation of the total giving in Belgium for 2013, or even for previous years, remains very tricky. The available data, whether they concern giving by individuals, by corporations or by foundations, are very incomplete and fragmented. Moreover, it is quite difficult to have a longitudinal understanding about how giving in Belgium is evolving, as many surveys are only one-offs, or because the survey methodologies have evolved, making comparisons difficult.

Many numbers are not available for 2013. However, we can try to estimate the total giving in Belgium for 2012, bearing in mind that the numbers used are incomplete, and that it corresponds to a low estimate, as many donations are below the radar of administrative services and survey attempts, and because we do not have any information about the foundations contributions. As corporate sponsorship numbers are not available for 2012, we have used the 2011 numbers and stipulated this in table 6.12. The total contributions for 2012 in Belgium amount at least at € 751 million. If we add

the King Baudouin Foundation's contribution for 2012, i.e. € 22 297 586, the total amount increases to € 773 million. We must not forget, however, that the 2012 National Lottery subsidy included a € 12 390 533 specific funding allocation to the KBF. The problem is that we do not know if this amount has been entirely allocated as gifts, or if part of this amount was also allocated to cover some operating costs at the KBF. This problem will also arise with other big public interest foundations, such as Child Focus, the Queen Paola Foundation etc., which also receive specific funding allocation from the National Lottery, or with many others that may receive one-off subsidies from the latter. When the numbers are made available regarding foundations' contributions, notably based on the Baillet Latour Chair 2015 survey, we will have to pay particular attention to this issue in order to avoid any double-counting in the country's total contributions.

Table 6.12 Sources of contributions in 2012

Sources of contributions	million EUR	Data sources	Data year
Individuals/tax deductible in vivo donations	402	Sustainable development Institute	2012
Individuals/charitable bequests	140	Philanthropy Index KBF/Itinera Institute	2012
<i>Individuals /sub-total</i>	542		
Cash corporate sponsorship	378	Promothea/Ipsos survey	2011
National Lottery Federal subsidy	- ²⁶	National Lottery	2012
Foundations	n.a.	n.a.	n.a.
Total (without foundations)	920		

As far as the uses of the contributions are concerned, it is much more complex to compare and summarise the available data. The first problem is that the purposes' typologies used by the main providers of the data on giving differ significantly from one source to another, and at this stage of the research, it was not possible for us to access their databases to reorganise the data following the template provided. This may, however, be possible for some (e.g. National Lottery). The second problem is that the years for which the data are available differ from one data provider to another. The third problem is that, even if most data provided are objective data, some are only trends identified through surveys on more or less representative samples (for instance data on individuals' in vivo contributions); others are statistics based on the mission expressed by the organisation (this is the case with the Baillet Latour Chair data on the foundations' missions, based on the coding of the main missions indicated in the foundations' legal statuses). In brief, trying to summarise the uses of the contributions based on such incomplete and dissimilar data is like comparing apples and oranges. In table 6.13, we tried, however, to put the available data in perspective, although this required a lot of methodological 'adjustments'. It remains very difficult to draw any conclusions based on this table.

²⁶ As a general principle, amounts from lotteries that are decided upon by governments or include political interference are excluded from total amounts, because it is not considered as private actor.

Table 6.13 Uses of contributions in 2012

Uses of contributions	Individuals/In vivo donations	Individuals/Bequests	Corporations	Foundations	National Lottery
<i>Source</i>	<i>Philanthropy Barometer KBF/Itinera Institute</i>	<i>Fundraisers.be</i>	<i>Promethea/ Ipsos</i>	<i>Baillet-Latour Chair @HEC-Ulg</i>	<i>National Lottery societal report</i>
Year	2011	Average 2012/2013	2012	2013	2012
WARNING !	Goals favoured by potential donors in Belgium; phone survey on 1000 Belgian citizens	Sample of 54 charities collecting at least 1 million €/y	Phone survey with 558 responding companies with > 20 employees	Analysis of the prime fields of action detailed in the foundations legal statuses (mission)	Quite dissimilar purposes typology
Religion	n.a.	n.a.	n.a.	5%	n.a.
Health	39%	n.a. Probably included in education and research	4% (Scientific and medical research)	15%	n.a.
International aid	18%	38%	24% (International aid and public/social benefit (national))	8%	54%
Public/social benefit (national)	21%	44%		29%	26%
Culture	1%		20% (and national heritage)	20%	8%
Environment/nature/ animals (inter)national	6%	2%	2%	4%	
Education	11%	16% (Education & research)	4%	6%	
Sports			40%		4%
Science				5%	1%
National heritage					7%
Other (not specified)	2%	n.a.	6%	7%	

As a final conclusion, we should point out the significant gaps in the knowledge about giving in Belgium. Diverse players from the philanthropic field provide the available data, with very little

coordination between them. In the academic field, very few researchers or research centres focus on the topic of giving. Research and surveys about giving and related topics seem to be very dependent on academics' individual research interests and funding. As a consequence, there are no longitudinal studies available about giving or certain aspects of giving. The exceptions to this are the KBF/Itinera index and barometer of philanthropy in Belgium that were updated in 2014, and the report on generosity authored by Philippe Defeyt from the Sustainable Development Institute, also updated in 2014. However, the methodology used for the index and the barometer have not been made publicly available. Both exceptions regard giving by individuals.

As far as foundations are concerned, since the late 1990s, a few one-off surveys have been carried out by academics, sometimes in collaboration with the KBF. The Belgian Network for foundations does not seem to be ready to set up such a research programme, probably because it is lacking the necessary personnel and financial means. The new Baillet Latour Chair in Philanthropy, however, launched in 2014 an extensive and comprehensive research programme on Belgian foundations, which should help fill the data gaps.

As regards corporate philanthropy, the development of Promethea will probably foster the production of data on giving by corporations. New surveys should certainly include within their scope companies with fewer than 20 employees, as the economic landscape in Belgium involves many small and very small businesses (in Wallonia, more than 90 per cent are (very) small businesses). Moreover, as Belgian law differentiates between sponsoring and philanthropy, it is necessary to refine the survey in order to understand the different types of contributions.

Regarding charity lotteries' contributions, the situation is quite simple in Belgium, because the only organisation is the National Lottery, which publishes each year a detailed allocation of subsidies. It may, however, be necessary to gain access to raw data, in order to reorganise it in coherence with the purposes' typology proposed for the Giving in Europe Project.

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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.