



TGE

Transnational Giving Europe

“ENABLING PHILANTHROPY  
ACROSS EUROPE”

**ANNUAL REPORT  
2016**

## **VISION**

TGE envisions a generous Europe of secure and facilitated cross-border philanthropy

## **MISSION**

We aim to facilitate cross-border philanthropy in Europe by providing a secure and efficient solution to enable donors to give; to promote cross-border philanthropy through the exchange of information and best practices; to improve and extend the TGE Network to new countries as a trusted and practical service for a tax-effective philanthropy across Europe.

## **VALUES**

We are committed to:

- Promoting solidarity across European borders
- Transparency, integrity and non-discrimination
- Firm due diligence

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# FOREWORD

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The *Transnational Giving Europe* (TGE) Network is a partnership of leading European foundations and associations facilitating tax-efficient cross-border giving within Europe.

The TGE Network enables donors, both corporations and individuals, resident in one of the participating countries, to financially support non-profit organizations in other member countries, while benefiting directly from the tax advantages provided for in the legislation of their country of residence.

As transparency is a key word for TGE, this annual report aims to explain the TGE activities in 2016.

Since its creation, TGE managed to transfer increasing amounts to non-profit organizations. After several years of full growth, the Network is however undergoing a period of transition.

As clearly demonstrated in this report, 2016 was a year of stabilization in which TGE refocused with fresh energy on its governance and on the enhancement of its structure.

This consolidation paves the way for the next years and will lead us to more efficiency.

In 2017, the revamped Network will try to offer a better and quicker service based on simplified process.

*The Transnational Giving Europe Network*

# “ENABLING PHILANTHROPY ACROSS EUROPE”

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In 2016, TGE made it possible for 5 084 gifts and a total amount of 6 380 054 € to be transferred to 334 non-profit organizations across 19 European countries, in order to support education, culture, international development, health, social matters, third sector initiatives, environment or religion.

**6.3 Million**

Global amount channeled through the  
TGE network

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COUNTRIES COVERED

**19**

CORPORATE DONORS

**366**

INDIVIDUAL DONORS

**4718**



**334**

BENEFICIARIES

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**5084**

CHANNELED DONATIONS

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# TWO NEW PARTNERS: AUSTRIA & PRINS BERNHARD CULTUURFONDS

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In 2016, the TGE Network welcomed the “STIFTUNG PHILANTHROPIE ÖSTERREICH”.

The same year, “PRINS BERNHARD CULTUURFONDS” also decided to join the TGE network. Starting from March 2017, PBCF has the intention to continue the work carried out by Oranje Fonds in the Netherlands\*.

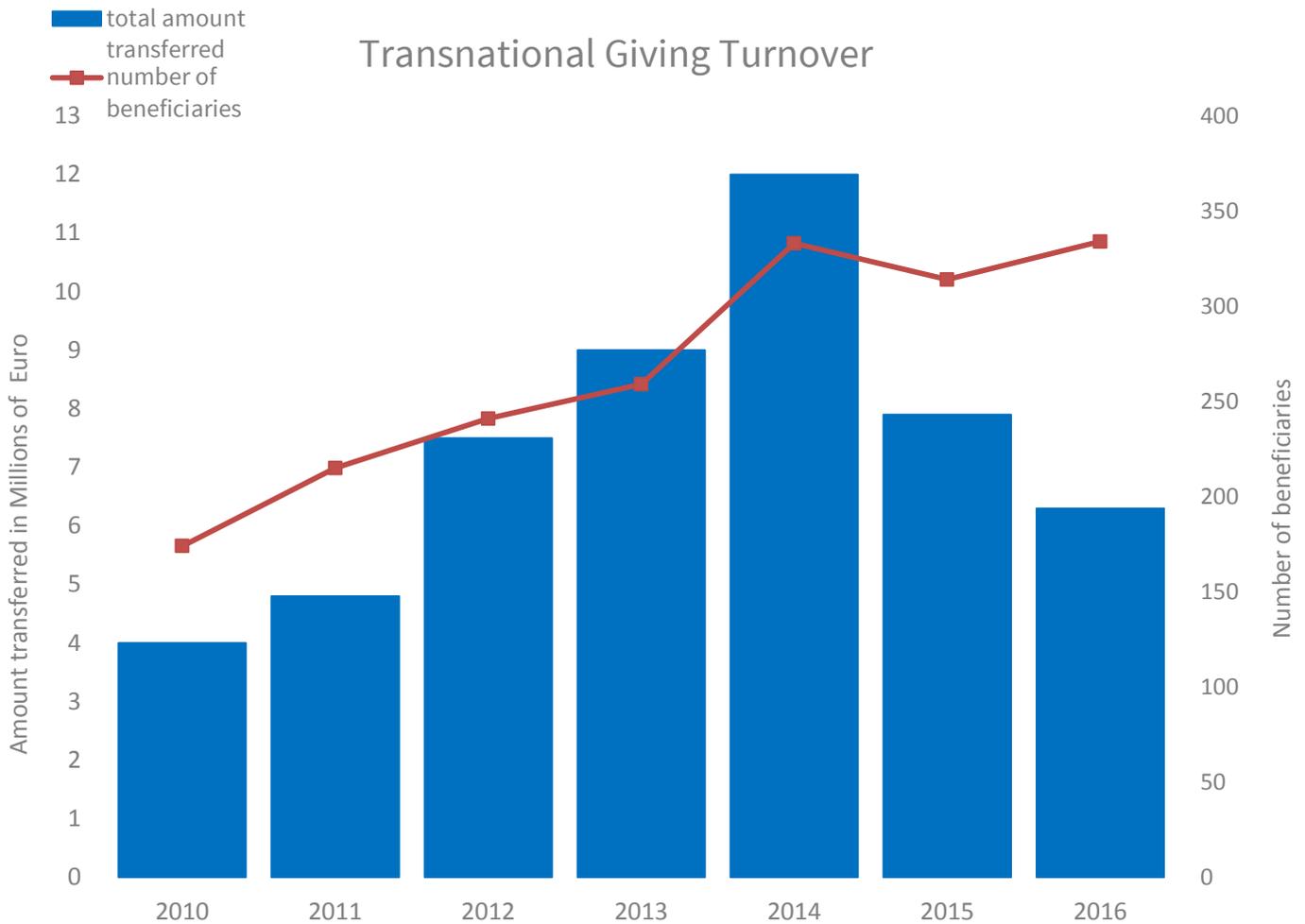


\*However, due to a recent judgement of The Dutch High Council, PBCF needs to consult the Dutch fiscal authorities before becoming a full TGE member.

The outcome of this process is unknown at the moment this Annual Report is published.



## Turnover Analysis



This chart shows the total amount transferred through the Network since 2010. In 2016, TGE channeled € 6,38 millions to reach 334 public-benefit organizations across Europe.

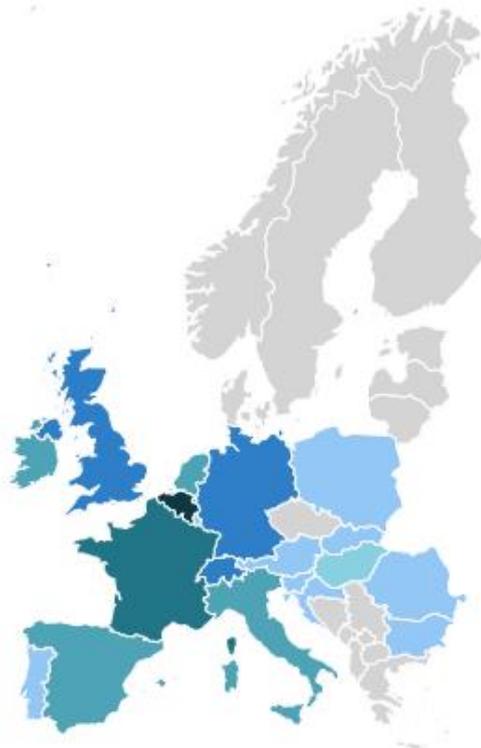
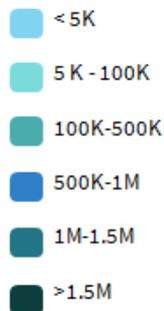
The global amount of donations has significantly decreased since 2 years. This occurred because of non-recurrent big donations made in 2014 and 2015.

On the other side, the number of beneficiaries has increased. Moreover, the Network has been approached by a record number of new European non-profit organizations wanting to use the services of TGE.

# Donations

## Where do donations come from?

### Amount donated



This map shows where the gifts come from.

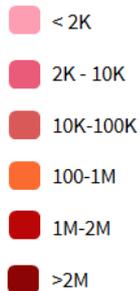
The country in darker green transferred more than € 1,5 million while the countries in light blue transferred less than € 5.000.

The countries in grey are not part of the TGE network.

Belgium comes in first place with a total of € 1,8 millions, followed by France with € 1,2 millions and Germany with € 815.000.

## Where do donations go to?

### Amount received



This map shows the distribution of the received amount.

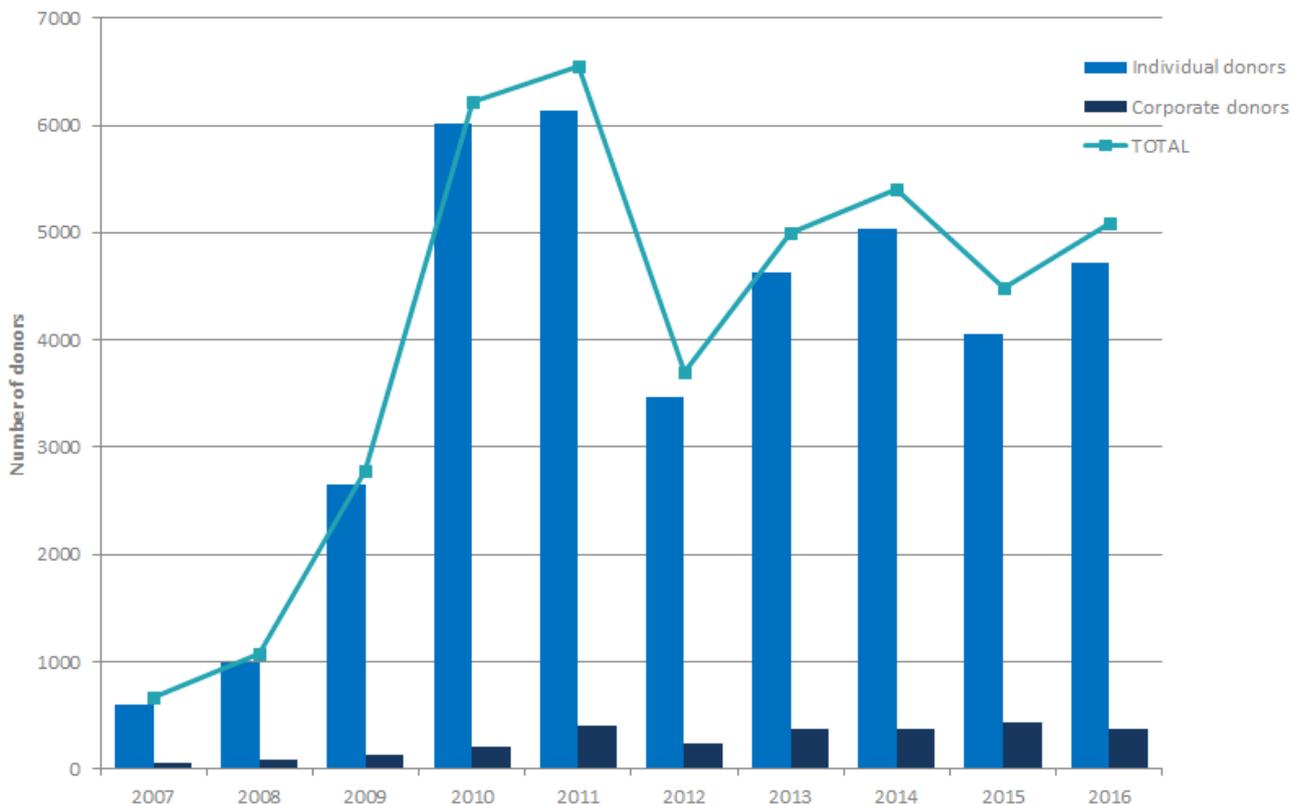
The countries in dark red received more than € 1 million while the countries in pale pink received less than € 2000.

The countries in grey are not part of the TGE network.

The country that received the biggest amount is France with € 2,4 millions, followed by the United Kingdom with € 1,7 millions and Switzerland with more than € 700.000.

# Donors

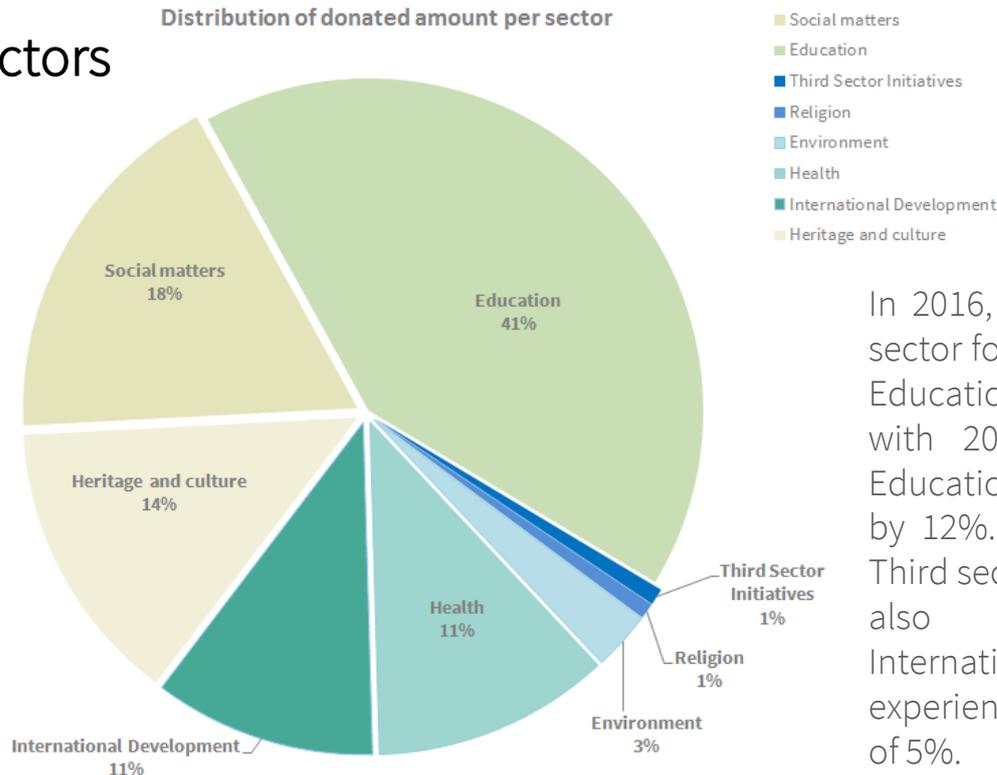
Evolution of the number of individual and corporate donors



This chart shows the number of individual and corporate donors since 2007. Individual are more numerous than corporate donors and this seems constant. In 2016 with a total number of 5.084 donors, we have a proportion of 13 individual donors for 1 corporate donor.

# Sectors

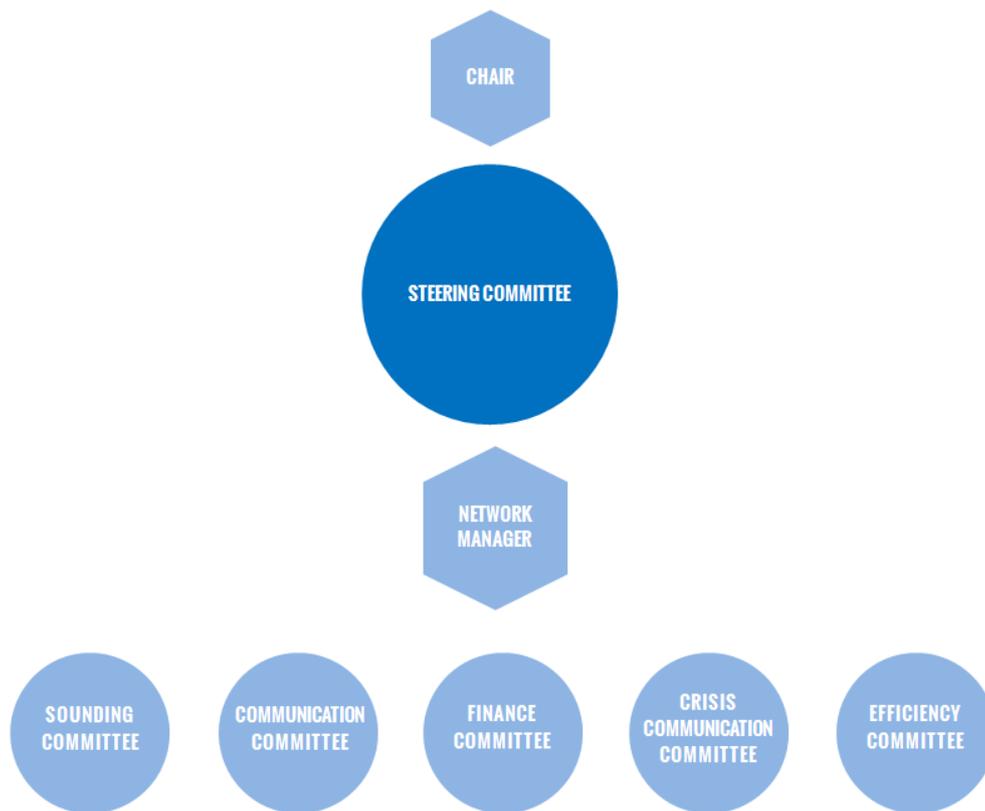
Distribution of donated amount per sector



In 2016, the most popular sector for donors remained Education. In comparison with 2015 numbers, the Education sector increased by 12%. Environment and Third sector initiatives have also grown whereas International development experiences a diminution of 5%.

# A NEW STRUCTURE: THE EFFICIENCY COMMITTEE

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Since 2015, the Network is composed of 4 committees:

- The **Sounding Committee** provides a forum to debate and advises on sensitive issues, particularly (but not only) regarding matters that are complex or present compliance or policy challenges.
- The **Communication Committee** updates TGE's internal and external communication strategy.
- The **Finance Committee** discusses and approves the budget planning and all financial matters.
- The **Crisis communication Committee** responds in case of crisis and anticipates crisis by developing clear communication strategies.

An additional committee was created in 2016:

- The **Efficiency Committee** deals with business development and efficiency aspects of the Network.

This structure was implemented in order to ensure the legitimacy of the due diligence process and the following of the transnational gifts.

# ANNUAL MEETING IN SOFIA

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The 19 TGE partners gathered in Sofia, Bulgaria, in October 2016 for the Annual Steering Committee meeting.

The partners reviewed the Network strategy in order to better fulfill its mission to “*enable philanthropy across Europe*”.

They discussed how to strengthen and develop the Network by sharing experience and best practices.

The partners also decided to go a step further in the promotion of the TGE Network through a promotional video and a satisfaction survey.



# WHAT FUTURE FOR CROSS-BORDER PHILANTHROPY ?

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As a follow up to EFC and TGE's joint 2014 study *Taxation of cross-border philanthropy in Europe after Persche and Stauffer - From landlock to free movement?* which highlighted the varied – and in some cases incomplete – implementation by Member States of the non-discrimination principle on the tax treatment of philanthropy, EFC-TGE have been undertaking further research to improve the way the non-discrimination comparability test should be implemented in national tax laws and by fiscal authorities.

The purpose of this research is to develop recommendations which could potentially lead to a simplification of the procedures



# FINANCIAL STATEMENT

Assets 01/01/2016	end of 2015	€ 59.896
Contributions to the Network		
	King Baudouin Foundation (2016)	€ 18.630
	Swiss Philanthropy Foundation (2015)	€ 10.734
	Fondation de France (2015)	€ 10.102
	Charities Aid Foundation (2015)	€ 3.420
	Maecenata (2015)	€ 12.578
	Oranjefonds (2015)	€ 2.193
	Vita Giving Europe (2015)	€ 3.572
	Empresa y Sociedad (2015)	€ 780
Total contributions		€62.009
Expenses		
	Website & IT	€ 0
	Internet	€ -169
	Sponsoring event	€ -5.750
	Annual meeting	€ -2.822
	National Promotion campaigns	€ -5.597
	Intern (Network Manager, office material)	€ -17.90
	EFC-TGE Joint programm	€ -8.000
	Travel costs	€ -973
	Accomodations	€ -491
	Lunch & restaurants	€ -284
	Business gifts	€ -201
Total expenses		€ -42.195
<b>Asset 31/12/2016</b>		<b>€ 79.710</b>





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