



TGE

Transnational Giving Europe

**“ENABLING PHILANTHROPY
ACROSS EUROPE”**

**ANNUAL REPORT
2015**

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

Philanthropy is still not tax-efficient in Europe. As concepts like free trade and free movement are now widely accepted, yet we still cannot speak about “free” cross-border philanthropy in Europe: tax-efficient giving across all national borders.

More European citizens are willing to make cross-border gifts and donations to help and support international causes and foreign charities. This is why the *Transnational Giving Europe* (TGE) Network was created in 1998 with the purpose of enabling, improving and reaching a facilitated and free cross-border philanthropy in Europe. *Transnational Giving Europe* network is composed by recognized national foundations, one per country. TGE is, at the European level, the only existing practical solution to support a beneficiary located in a foreign country while guaranteeing a professional due diligence and all the tax advantages in the country of residence of the donor.

For its users, organisations or donors, *Transnational Giving Europe* is a service-centric network that enables donors to make cross-border gifts in a tax-efficient way. TGE Partners attach great importance to the due diligence process.

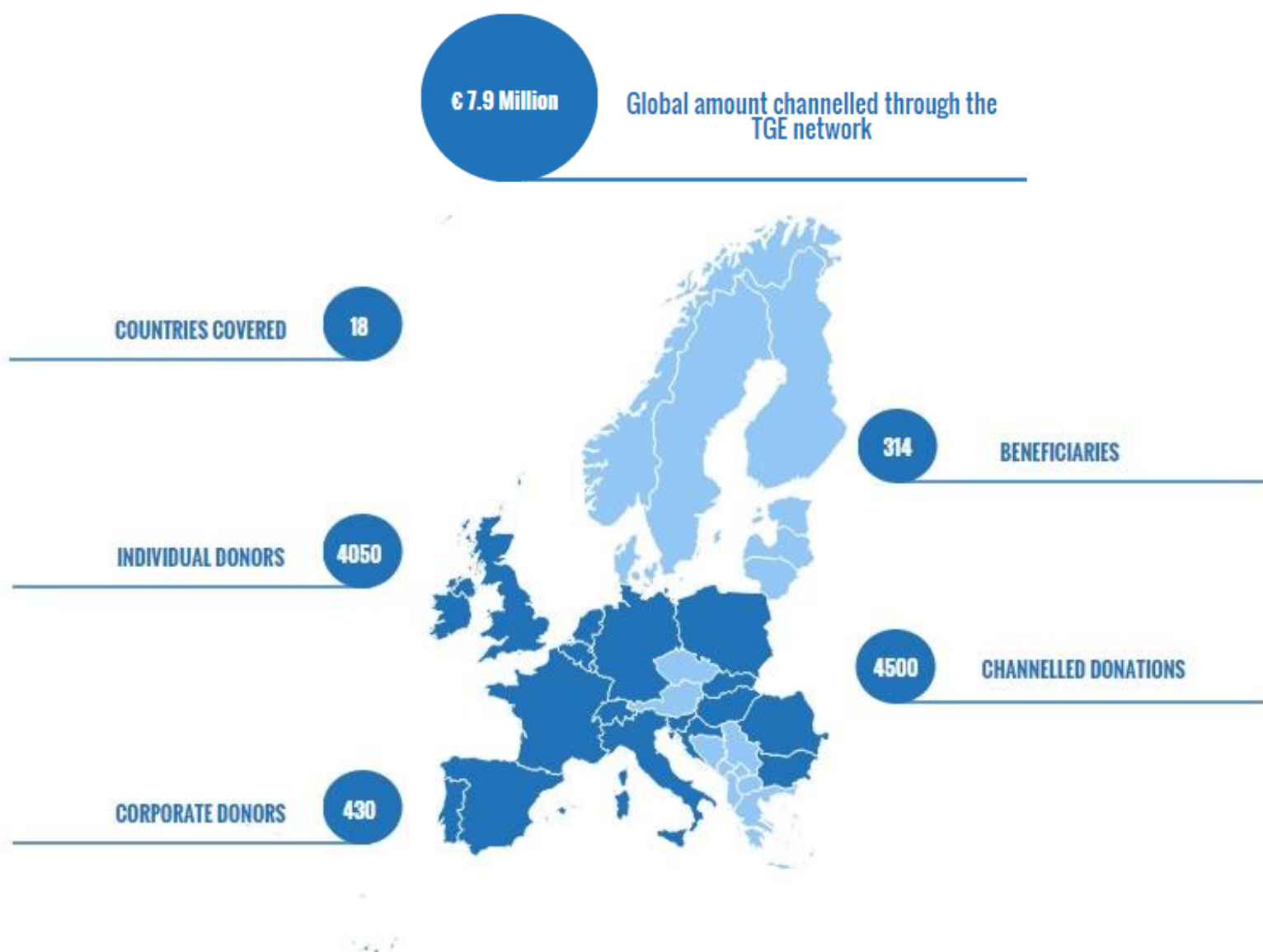
A 5% contribution from gifts helps the TGE network to find new partners and provide free practical information related to cross-border philanthropy in Europe, such as the country profiles on our website or the EFC-TGE.

As transparency is a key word for TGE, this annual report aims to explain the TGE activities in 2015.

The Transnational Giving Europe Network

“ENABLING PHILANTHROPY ACROSS EUROPE”

In 2015, TGE made possible for 4500 gifts and a total amount of 7 906 892 € to be transferred to 314 non-profit organisations across 18 European countries in order to support education, culture, development, etc.



A NEW PARTNER: CROATIA

The “EUROPEAN FOUNDATION
FOR PHILANTHROPY AND
SOCIETY DEVELOPMENT”

(supported by the National
Foundation for Civil Society
Development – Croatia) has
joined the TGE network.
Donations to and from Croatia
are now possible.

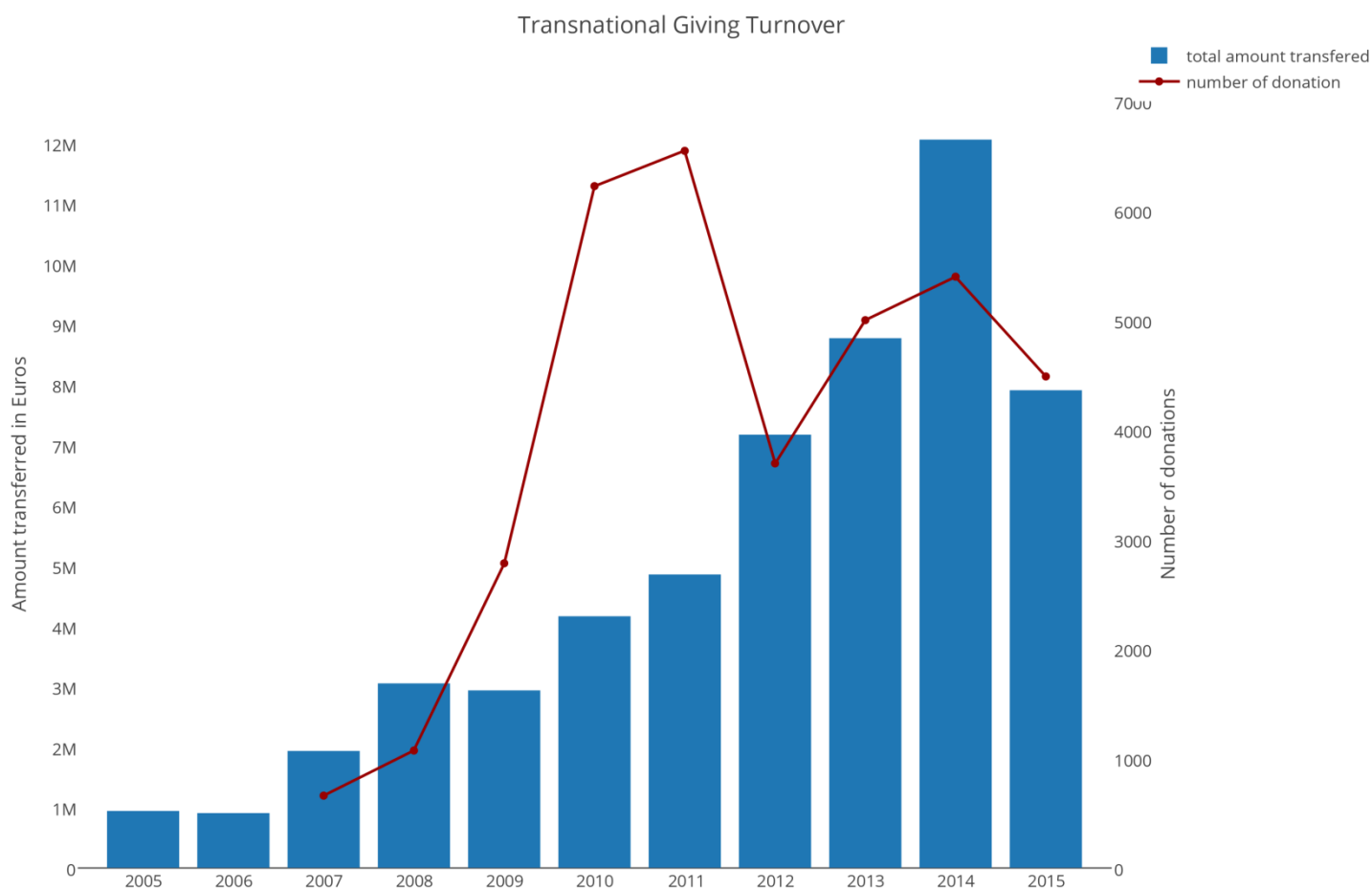


**EUROPSKA
ZAKLADA ZA
FILANTROPIJU
I DRUŠTVENI
RAZVOJ**



FACTS & FIGURES IN 2015

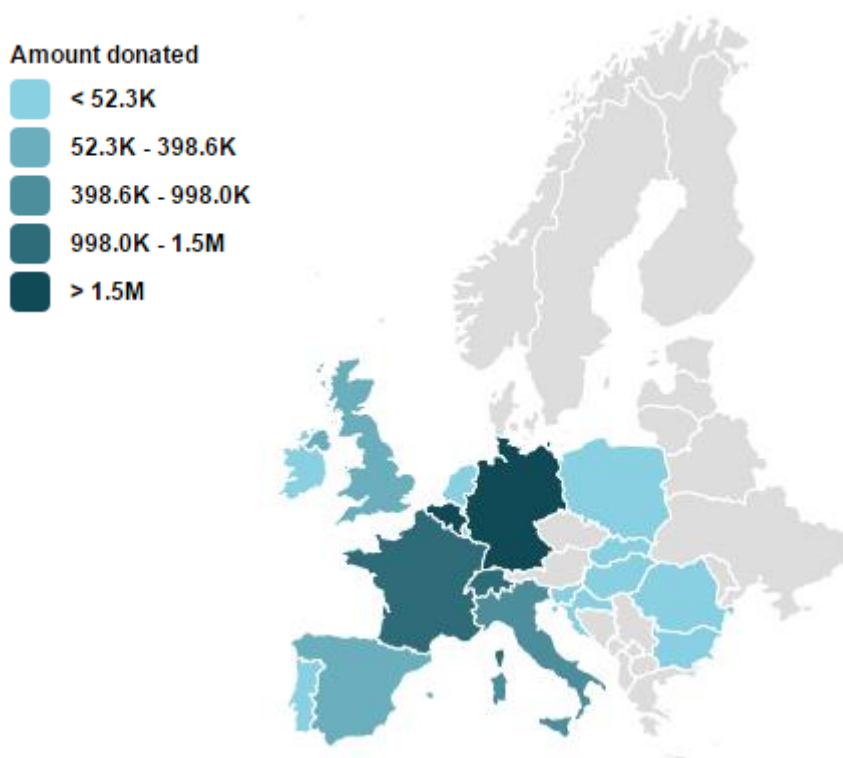
Turnover Analysis



This chart shows the total amount transferred through the network for the last 10 years. In 2015, TGE made it possible for € 7,9 millions to reach public-benefit organisations across Europe. As the numbers of 2014 were exceptionally high, we can notice that the network is stabilising around € 8 million per year. 2014 can be considered as an exceptionnal year since the few big amount donations represented 5 million, 60% of the global amount of that year.

Donations

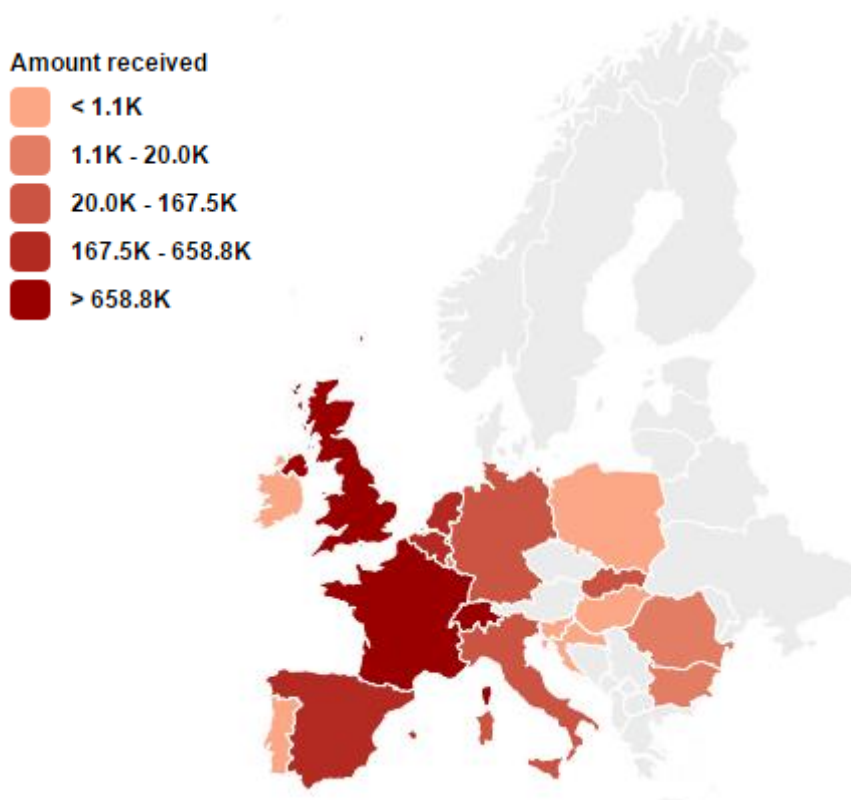
Where do donations come from?



This map shows where the gifts come from. The countries in dark blue have transferred more than € 1,5 million while the countries in light blue transferred less than € 52000. The countries in grey are not part of the TGE network.

Germany comes in first place with a total of € 2,4 millions, followed by Belgium with € 1,6 millions and France with € 1,3 millions.

Where do donations go to?

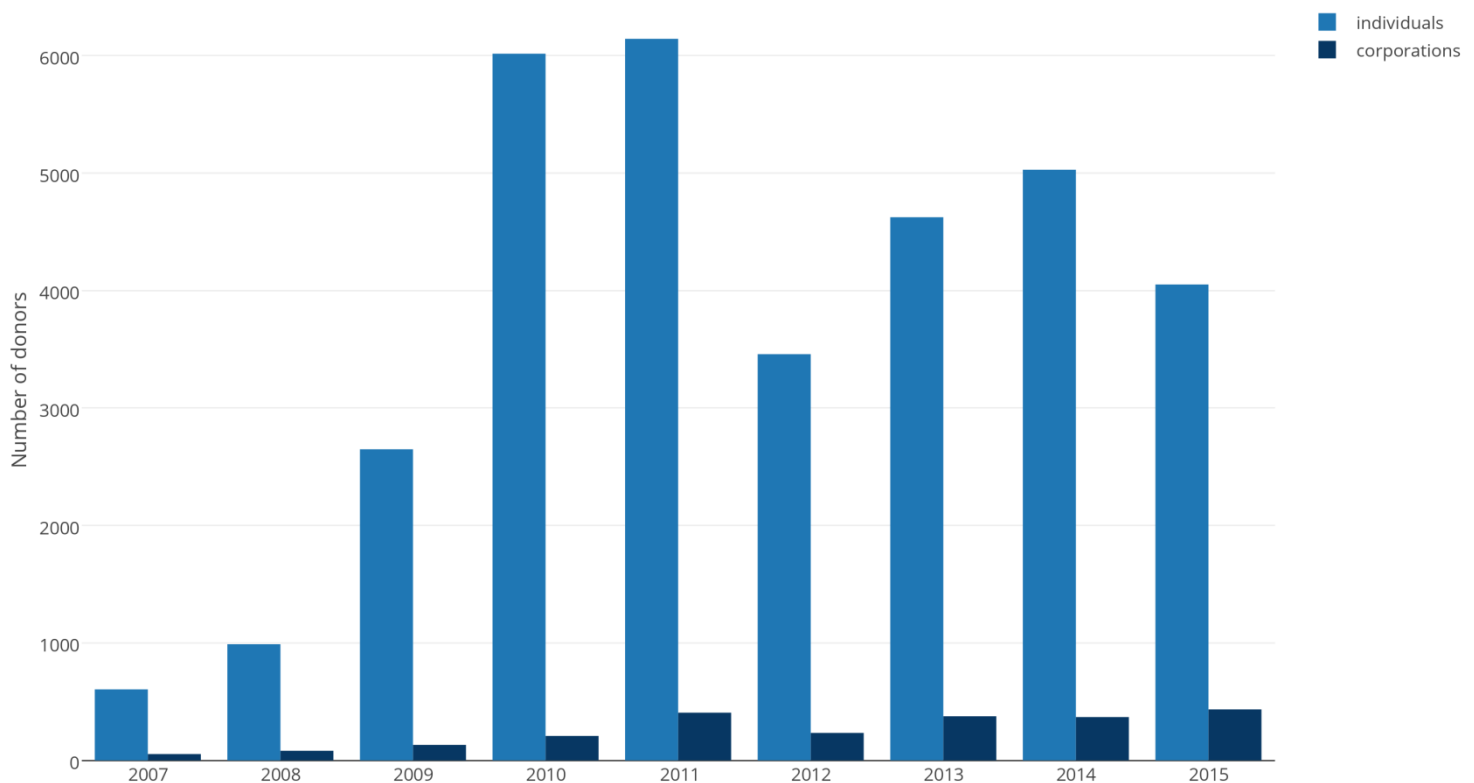


This map shows the distribution of the received amount. The countries in dark red have received more than € 650,000 while the countries in orange received less than € 1000. The countries in grey are not part of the TGE network.

The country that received the biggest amount is the United Kingdom with € 3,4 millions, followed by France with € 2 millions and Switzerland with more than € 900,000.

Donors

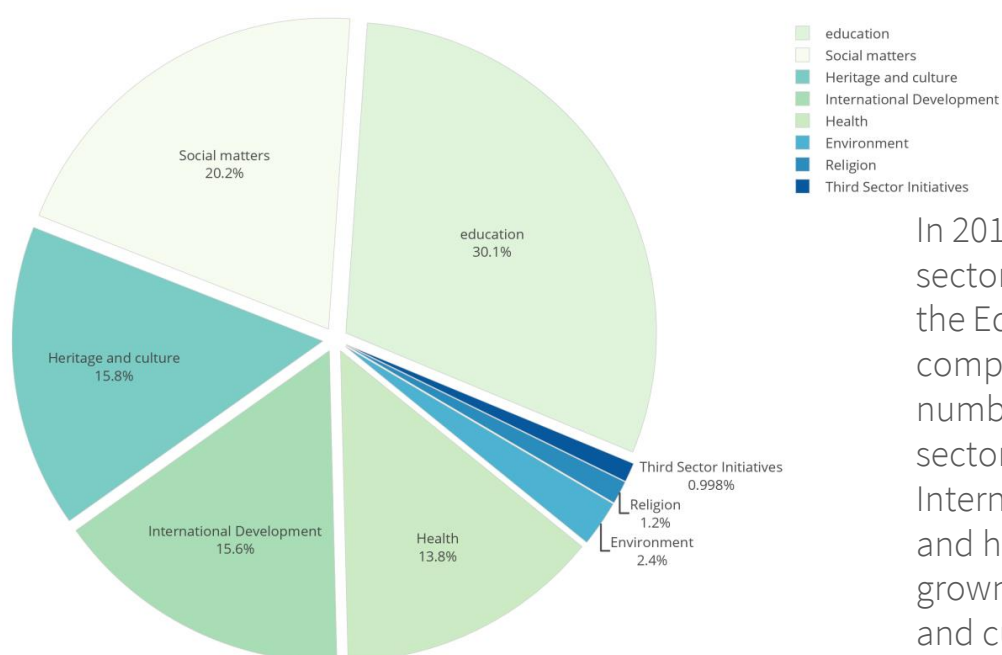
Evolution of the number of Individual and corporate donor



This chart shows the number of individual and corporate donors since 2007. Individuals are more numerous than corporate donors and this seems constant. In 2015 with a total number of 4487 donors, we have a proportion of 9 individual donors for 1 corporate donor.

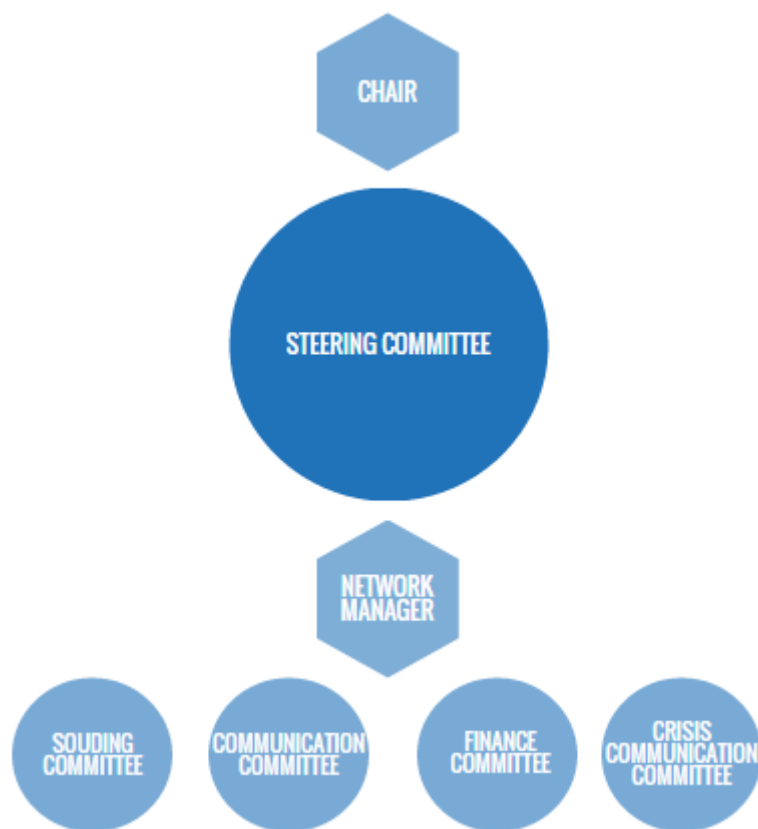
Sectors

Distribution of donated amount per sector



In 2015, the most popular sector for donors remained the Education. In comparison with 2014 numbers, social matters sector increased by 10%. International development and health have also grown whereas heritage and culture experience a diminution of 10%.

A NEW STRUCTURE



The network adopted a new structure in 2014 which was implemented in 2015. Four additional committees were created:

- The Souding committee provides a forum to debate and advise on sensitive issues, particularly (but not only) regarding transactions that are for new models or types of work, or 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 approve the budget planning and all financial matters
- The crisis communication Committee responds in case of crisis and anticipates crisis by developing clear communication strategies.

The network also decided to hire a Network Manager in order to coordinate and increase the good governance 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 WARSAW

The 19 TGE partners gathered in Warsaw, Poland in October 2015 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 social media and a new website.



WHAT FUTURE FOR CROSS-BORDER PHILANTHROPY ?

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?*

(http://efc.issuelab.org/resource/taxation_of_cross_border_philanthropy), which mapped and analysed the implementation in the 28 EU Member States of the ECJ's non-discrimination principle for the tax treatment of cross-border philanthropy, EFC-TGE have been undertaking further research to explore how the practical implementation of the comparability test by member states of foreign EU-based NPOs could potentially be eased.

We gather with national experts several times a year to discuss the legal and practical situation of cross-border giving in Europe and find possible ways to tackle existing barriers in law and administrative practice.



FINANCIAL STATEMENT

Assets 01/01/2015	end of 2014	€ 54034,63
Expenses		
	Network Manager	€ -23343
	New website & IT	€ -12905
	National Promotion campaigns	€ -9610
	Sponsoring event	€ -5982
	Travel costs	€ -5086
	Network meetings	€ -485
	Small office Materials	€ -79
	Internet	€ 40
TOTAL Expenses		€ -57453
Contributions to the network		
	King Baudouin Foundation	€ 16315
	Swiss Philanthropy Foundation	€ 15115
	Fondation de France	€ 9711
	Charities Aid Foundation	€ 9402
	Maecenata	€ 9319
	Oranjefonds	€ 2999
	Empresa y Sociedad	€ 452
Total Income		€ 63315
Asset 31/12/2015		€ 59896



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