



# ANNUAL REPORT 2017

**TGE**  
Transnational Giving Europe

## **VISION**

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

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## **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.

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## **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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These days conceptions as free trade and free movement are widely accepted in Europe. Cross-border philanthropy however remains insufficiently encouraged – to date it is still not tax-efficient.

Transnational Giving Europe was founded to address this hiatus. The TGE Network brings together leading European foundations and associations who want to facilitate 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 organisations in other member countries while benefitting directly from the tax advantages provided for in the legislation of their country of residence.

Over the years, the partnership between European foundations has proven to be appreciated. Providing a secure and tax-effective cross-border giving framework has inspired European citizens to support international causes and foreign charities and it has likewise stimulated non-profit organisations to fundraise abroad.

We have closed 2017 with significantly better results than the previous year. There was an upsurge in the total amount of donations channelled through the TGE Network and we keep on being approached by new European non-profit organisations wanting to use our services. We are confident that this trend will continue in 2018.

Hence, the TGE Network is gaining stability every year. In 2017, all the partners involved signed the Memorandum of Understanding in order to align our commitment and to ensure we are all moving in the same direction, towards the same goal - becoming an even more prominent enabler of philanthropy across Europe.

Efficiency is definitely a top-priority of the TGE Network and we are therefore excited to share that the important first step towards the digitalization of our platform has been undertaken. The renewed commitment and unison of the partners paves the way for the next years and we are confident it will lead us to even greater efficiency and growth.

This Annual Report provides an overview of the TGE activities in 2017.

*The Transnational Giving Europe Network*

# “ENABLING PHILANTHROPY ACROSS EUROPE”

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In 2017, TGE made it possible for **4844** gifts and a total amount of **€ 10.548.981,3** to be transferred across **19** European countries, in order to support Education, Culture, International Development, Health, Social Matters, third sector initiatives, Environment or Religion.

10.5  
MILLION

AMOUNT CHANNELED THROUGH TGE

410

CORPORATE DONATIONS

4434

INDIVIDUAL DONATIONS



19  
COUNTRIES

## NEW PARTNER

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The Transnational Giving Europe Network keeps expanding to enable greater European cross-border philanthropy. In 2017, the TGE Network welcomed the “Fondazione Lang Europe Onlus”.

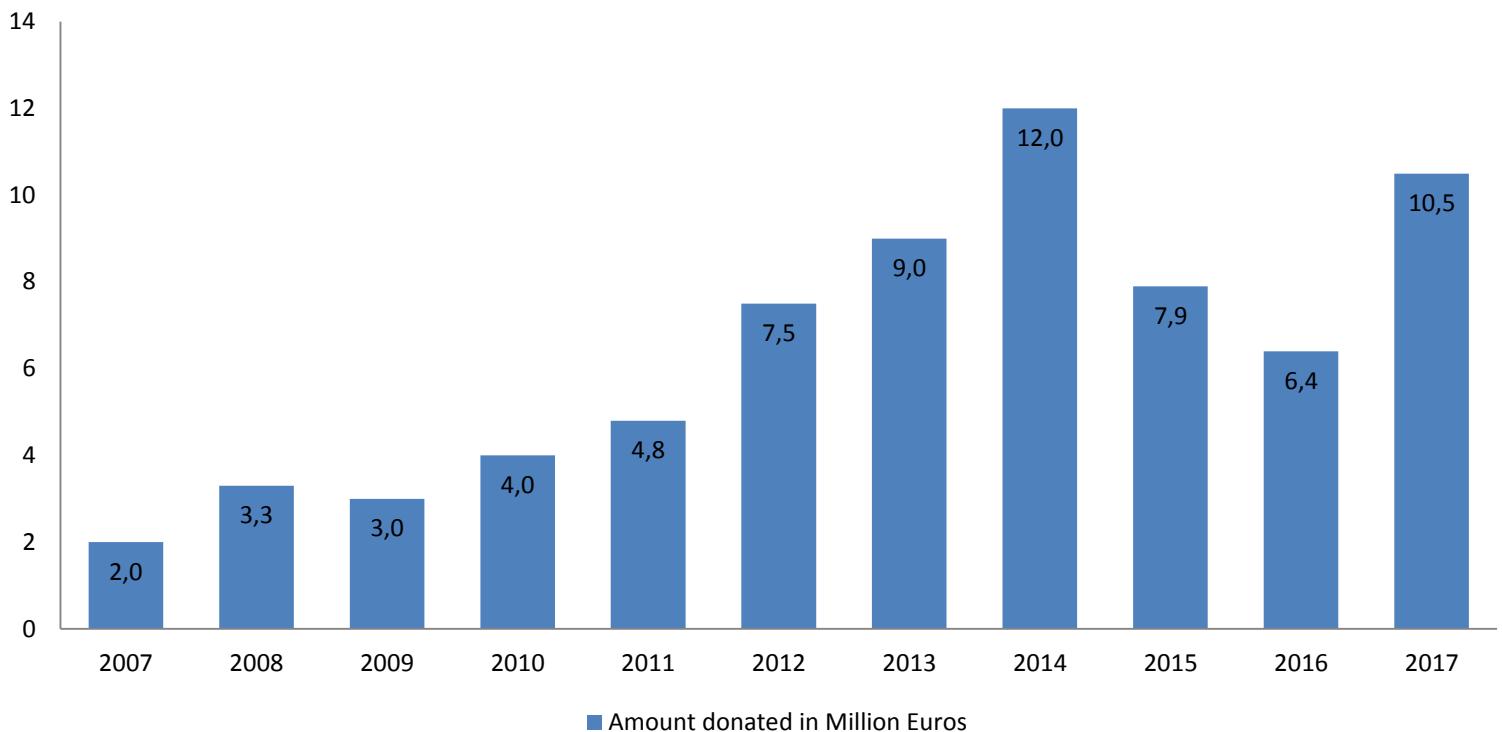
Fondazione Lang Europe Onlus promotes, supports, and encourages the development and the spread of philanthropy internationally. The Foundation works in the field of philanthropic intermediation, assisting individuals, companies and non-profit organisations in their philanthropic needs, in particular through the creation of donor advised funds and the support in transnational giving, ensuring fiscal benefits reserved by Italian law. For its due diligence, the Foundation verifies the regulatory requirements and checks the activities of the beneficiary organisations.



# FACTS & FIGURES IN 2017

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## Turnover Analysis



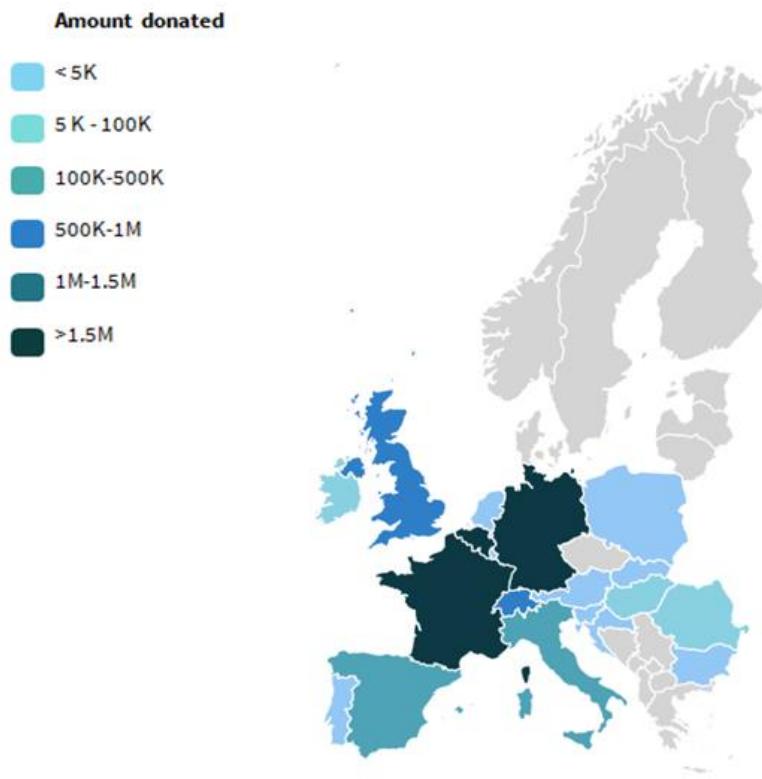
This chart demonstrates the evolution of donations for the past 10 years. 2017 has closed with significantly better results than the previous year. A total of € 10.6 million was channeled through the TGE Network, which means an increase of 65% with respect to 2016.

Over the last 10 years the TGE Network has channeled over € 70 million. The average amount per year equals € 7 million and if we compare 2007 with 2017, we observe the incredible difference of over € 8 million.

These numbers are an indication of the growing interest in cross-border giving and show the appreciated service of Transnational Giving Europe in enabling this tax-efficiently.

# Donations

Where do donations come from?

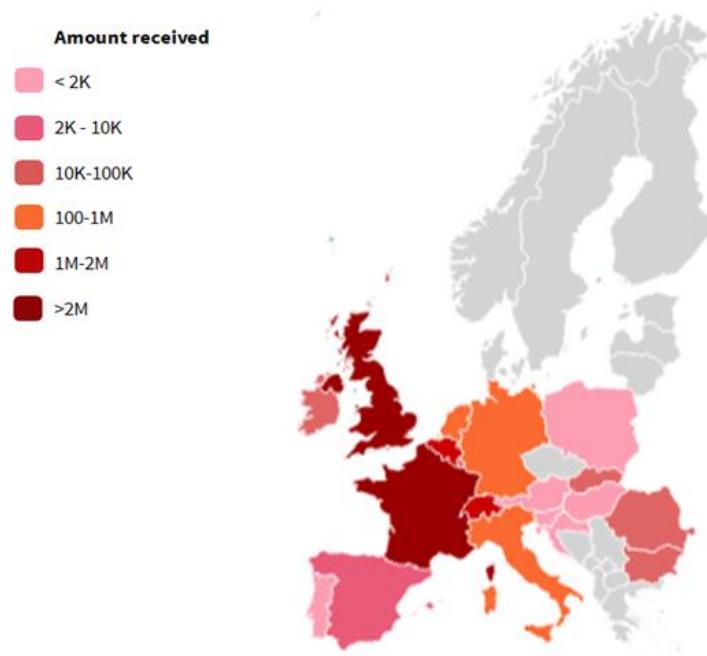


This map shows where the gifts come from.

During 2017, 3 countries donated over € 1.5 million. Germany comes in first place with a total of € 3.7 million. The following two are Belgium with € 2.6 million and France with € 1.9 million.

In 2017, we had 4844 donations, of which 91,5 % were individuals and 8,5 % were corporate donations.

Where do donations go to?

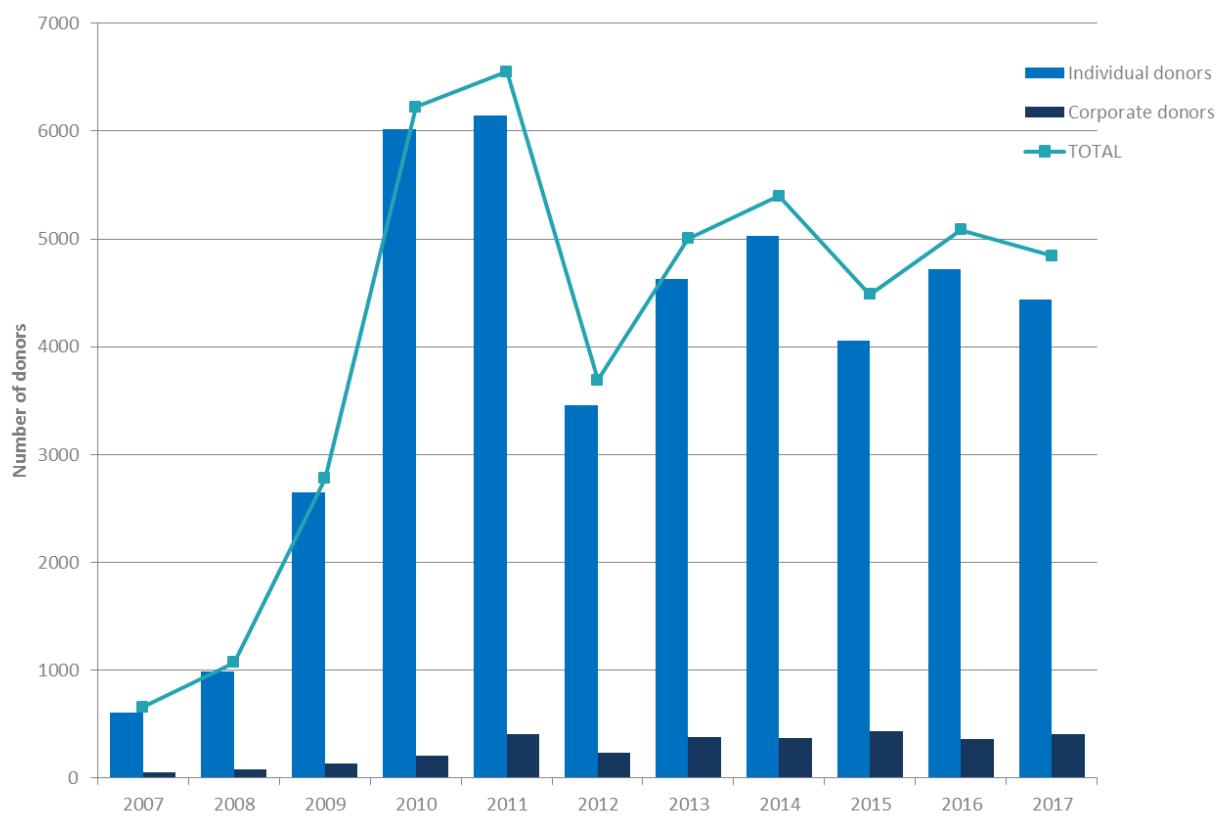


This map shows the distribution of the received donations.

The country that received the biggest amount in donations is the United Kingdom, with a record figure of € 4.2 million. France is second with € 3.1 million, followed by Switzerland and Belgium, with € 1.2 and € 1.1 million respectively.

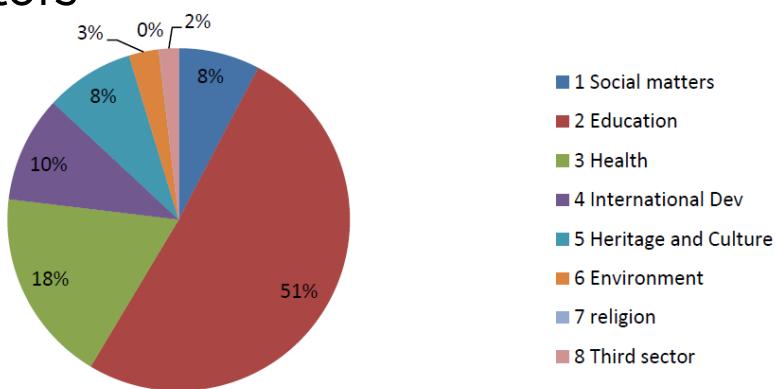
# Donors

Evolution of the number of individual and corporate donors



This chart shows the number of individual and corporate donors since 2007. Donations made by individuals are more numerous than corporate donors and this seems constant. In 2017, there were 4,844 donations of which 4,434 were individuals and only 410 corporate donations.

# Sectors



SECTOR	Percentage	Total
1 Social Matters	7,78%	€ 819.079,62
2 Education	50,83%	€ 5.351.146,67
3 Health	18,25%	€ 1.921.038,96
4 International Development	10,08%	€ 1.061.432,64
5 Heritage and Culture	8,39%	€ 883.292,69
6 Environment	2,82%	€ 295.520,66
7 Religion	0,03%	€ 3.200,00
8 Third sector	1,84%	€ 193.065,11

The TGE donations are addressed to hundreds of organisations in 8 sectors of action. The largest one is education, counting some of the most relevant universities and schools in Europe and adding up to 51 % of the whole network donations, more than € 5,3 million. After that, Health and International Development are the field most contributed to.

# ANNUAL MEETING IN MILAN

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The 19 TGE partners gathered in Milan, Italy, in October 2017 for the Annual Steering Committee meeting.

The partners reviewed the efficiency of the Network, threats and opportunities, and encouraged the digitalization of the TGE Network.

The results of the Satisfaction Survey were discussed together in order to develop new ideas in optimizing the TGE experience.

There was furthermore time to elaborate on new evolutions in the Network.

This is the majority of the TGE team, with representatives from all the TGE partners and in the background the Duomo di Milano. Veneranda Fabbrica del Duomo di Milano is a beneficiary of the Network. Donors across Europe can tax-efficiently support this organisation that was established to supervise the construction of the Cathedral of Milan.



# TGE MOMENTS IN 2017

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- **How can charities become more effective?** (January 15<sup>th</sup> 2017, Luxembourg Ville)  
Fondation de Luxembourg organised an event concerned with the effectiveness of charities, the challenges for the non-profit sector, on benefitting from European generosity and the contribution of TGE to this.
- **Conference Practical Philanthropy Across Europe** (April 21<sup>st</sup> 2017, Bures-sur-Yvettes)  
An informal gathering of the most ambitious and leading performers in the field of philanthropy and fundraising with the aim of exchanging experience, ideas, inspiration and feedback. Transnational Giving Europe has been supporting this initiative since 2015.
- **Common Goal**  
A project to engage international football players that are willing to donate 1% or more of their wages to the Common Goal Fund. The fund has been created by Streetfootballworld, to support projects that strive to help achieve the UN Sustainable Development Goals. The TGE Network enables players to donate tax-effectively in their respective countries.
- **Spring of Philanthropy** (April 27<sup>nd</sup> to May 12<sup>th</sup> 2017, Antwerp, Namur, Brussels)  
The King Baudouin Foundation organised 4 events to promote philanthropy in our society. The idea was to dig deeper into some philanthropic subjects and advocate innovative ideas and new practices.
- **Because Campaign (Bulgaria)**  
A project with the aim of promoting TGE opportunities among the Bulgarian Diaspora in Germany and the United Kingdom.
- **Inaugural Gathering of Academic Centres of Philanthropy** (2<sup>nd</sup> and 3<sup>rd</sup> of November 2017, Cercy-Pontoise)  
The European Research Network on Philanthropy & Essec Business School brought together leaders of academic centres and ERNOP institutional members for discussions regarding the challenges and opportunities in the teaching and research of philanthropy.
- **National Campaign Carpathian Foundation (Hungary)**  
A campaign to present the possibility and the benefits of cross-border giving through the TGE network to both Hungarian beneficiaries and Hungarian donors.
- **Lang Philanthropy Day (Italy)**  
Fondazione Lang Europe Onlus organised a day dedicated to the most innovative tools to foster a new kind of philanthropy. With foundations from all over, the event was an opportunity to deal with grant-making activities and collaborations, such as TGE, to realize a real social change and to have a sustainable impact.

# boosting cross-border philanthropy in europe

towards a tax-effective environment

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.

TGE

Transnational Giving Europe



EFC  
EUROPEAN  
FOUNDATION  
CENTRE

cross-border philanthropy  
operating environment  
tax non-discrimination

EFC  
POLICY AND  
PROGRAMMES

# FINANCIAL STATEMENT

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<b>Income</b>		
<u>Assets 01/01/2017</u>	end of 2016	€ 79.710,00
<b>Contributions to the network</b>		
	King Baudouin Foundation (1 % 2016)*	*
	Swiss Philanthropy Foundation (1 % 2016)	€ 7.771,21
	Special support SPF (2017)	€ 42.000,00
	Fondation de France (1 % 2016)	€ 12.891,16
	Charities Aid Foundation (1 % 2016)	€ 5.294,35
	Maecenata (1 % 2016)	€ 8.150,42
	Oranjefonds (1 % 2016)	€ 2.262,10
	Vita Giving Europe (1 % 2016)	€ 2.141,29
	Community Foundation (1 % 2016)	€ 1.663,93
	Empresa y Sociedad (1 % 2016)	€ 3.375,15
	King Baudouin Foundation (1 % 2017)	€ 22.264,70
	<i>Sub-Total</i>	<u>€ 107.814,31</u>
<b>Total Income</b>		<b>€ 187.524,31</b>
<b>Expenses</b>		
<u>Network's operations</u>	Network management	€ 12.489,27
	Annual meeting	€ 3.554,41
	Travel costs	€ 3.281,49
	Accomodations	€ 1.599,00
<u>Communication</u>		
	Social Media / Communication	€ 93,23
	Video	€ 2.904,00
	Website & IT	€ 3.070,25
	Internet	€ 193,62
<u>Promotional activities</u>		
	National promotion campaigns	€ 10.968,00
	Sponsoring event	€ 7.840,00
	EFC-TGE joint programm	€ 1.680,00
<u>Various expenses</u>		
	Lunch & restaurants	€ 217,10
	Business gifts	€ 75,00
	Others	€ 4.560,69
<b>Total Expenditure</b>		<b>€ 52.526,06</b>
<u>Asset 31/12/2017</u>		€ 134.998,25

\*Amount already accounted in the "end of 2016"





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