

THE IMPORTANCE OF PHILANTHROPIC ACTIVITY AND GOVERNMENT SOCIAL WELFARE FOR SOCIETY AND THE ECONOMY

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Abstract

The purpose of the article is to demonstrate the significance of the activity run by philanthropic organizations in Poland for the benefit of society and the economy in the light of the social welfare of governmental organizations. Verification of hypotheses was conducted using different research methods: regression analysis, hierarchical cluster analysis, trend analysis, and comparative analysis. The results did not demonstrate a significant relationship between local governments' expenditures on grants for philanthropic organizations fulfilling tasks on social welfare and local GDP. Despite the fact that the level of expenditure of public entities on social welfare goes up with the growth of the number of PBOs, as do their costs and revenues, the figures do not depend on each other.

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INTRODUCTION

In European countries, for many years representatives of the middle class haven't felt responsible for supporting culture or social welfare tasks (Thomas, 2004). Most of them regarded the State as the body responsible for these actions. Besides the benefits, which were the result of the State interference in the elimination or diminishing of the effects of economic crises, wars, natural disasters and social inequalities, there were also negative outcomes of such assistance. The first attempts to form a role of the State and the local authorities in the support of those in need were criticized by historians after many years. They considered the interference of State unjust. The

authorities were free in making the decisions as to who could get the support and to what extent. (Tomkins & King, 2003, p. 229).

In addition to the social welfare of government, the help of private individuals such as wealthy landowners and businessmen appeared. The earliest recorded philanthropic actions were organized in ancient Greece where philanthropists provided the poor with the surplus of grains. This type of action was called *euergesia*, „good action, well-doing, beneficial, kind service.” (Szablewski, 2006).

However, despite its deep rooting in Christian, Jewish and Islamic religious traditions, philanthropy for many years was ignored as a topic of scientific research throughout the world and in Europe as well.

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Until the 1990s the only country in the world where attempts to conduct research and reports in the field of philanthropic activity was the United States. Only in 1993 the publication „Giving the Netherlands” was issued at the University of Amsterdam (Wiepking, 2009)

The purpose of this article is to demonstrate the significance of the activity of philanthropic organizations in Poland for the benefit of society and the economy in the light of social welfare of governmental organizations. The research conducted by the author will provide an answer to the research question of whether the value of grants received by philanthropic organizations in Poland is related to GDP and local government's expenditures on social welfare. In order to answer the question different research methods will be used, such as: linear regression, hierarchical cluster analysis, trend analysis and comparative analysis.

An important assumption is that we cannot ignore the importance of the government in supporting people in need, however philanthropic organizations have begun to play an important role in accomplishing governmental tasks, not as a rival of the State, but as a partner.

GENESIS OF SOCIAL WELFARE

Historians and researchers in the social sciences often stress the importance of the legal act issued in Great Britain in 1601 called the Statute of Elizabeth (known as the Act of the Poor or the Statute of Charitable Uses). The act defined the role of the State in aiding the needy and in supervising charity in England and Wales (Herber, 2004). This Act was preceded by a number of administrative decisions and less comprehensive legislation regulating social activities: 1552- creation of a database on the poor in the parish books,

1563- creation of the definition and categories of needy persons (those who would like to work, but who could not work, those do not want to and those who are too old or too young to work). Justices of the peace were authorized and obliged to establish financial assistance for the needy (Rathbone, 2005, p. 8-13).

1572- establishment of the first local tax to alleviate poverty,

1576- the authorities came up with an idea of shelters for the poor, but nothing was done at this time (Slack, 1984, p. 5-14).

The beginning of the interest of government in the social sphere can be traced to 1496, although philanthropy in Poland has a much longer history and dates back to the early 12th century (Leś, 2001, p. 11). As in England, Poland saw the introduction (by way of the statutes of Jan Olbracht) of a division of the poor between those capable or incapable of work. It was found that only people from the first category would be able to use the help of Church and State. (Nitecki, 2008, p. 18). However, through the centuries, both in Poland and throughout Europe help to the poor and needy was organized by private citizens and churches and resulted from the need or the desire to express love for God. Only in the 17th-18th centuries did the situation in Europe change. The State started to adopt the obligation to minimize poverty and inequality. In Poland, philanthropy for a long time remained in the hands of the public and it was treated as the need to counter the effects of the activities of the partitioning powers, almost as a patriotic duty. In the first half of the 20th century Polish state involvement in meeting the needs of the poor and needy was not greatly increased, due to the short time that had passed since the recovery of national independence. Then came World War II. The scale of the involvement of private capital in philanthropic activities indicates the existence in the 1930s of ten thousand of associations and three thousand foundations. After the end of World War II many philanthropic organizations were liquidated and the obligation to compensate for inequalities was taken over by the State. Subsequent events indicate, however, the lack of effectiveness of the State in ensuring economic equality and social justice. That is why in the 1990s many charities were established by Polish citizens, some of which still operate today.

Currently in Poland the obligation to provide assistance for the needy results from international commitments, (article 6, paragraph 2, point (c) of the Convention on the protection of human rights and fundamental freedoms, article 47 (1) of the Bill of Rights of the European Union) and from the Constitution of the Republic of Poland (1997) (Nitecki, 2008).

The delegation by the Government of social tasks to non-governmental organizations arises not only from society's desire to take the initiative or from the ineffectiveness of the state in fulfilling these tasks. In fact, individuals have better knowledge about social needs. The idea of promoting the development of

public benefit organizations can be the objective of increasing the effectiveness of social assistance. One of the examples of the oldest philanthropic organizations which was created on the initiative and cooperation of government and private individuals is La Caja de Ahorros y Pensiones de Barcelona, „la Caixa”. The founder, (Francesco Moragas, a lawyer, b. 1868-d. 1935) established the organization with the help of the public and many institutions in Catalonia. The purpose of the organization was to reduce poverty by providing the poor with pensions and financial security after the loss of their ability to work, as well as conducting social, cultural, educational and scientific activities. In order to distinguish the activities from the financial sector of social activity, in 1917 he created the Foundation, which works to support children from poor families, people looking for work for a long time and the elderly. Its activities include training and consulting, however more than 60% of the budget of the Foundation are the allowances for persons in need (Argandoña et al., 2009).

FUNDING SOURCES OF PHILANTHROPIC ORGANIZATIONS IN POLAND AND IN THE WORLD-PRIVATE OR PUBLIC FUNDS?

In accordance with studies carried out by researchers (Salomon et al., 2004) funding sources of not-for-profit organizations (including philanthropic) vary from country to country and time of the survey. In the United States, in the 1980s, government grants for organizations pursuing social objectives began to be reduced because of the deepening public finance deficit and economic downturn observed since the 1970. Therefore, many philanthropic organizations that noticed the growth of demand for social assistance were forced to seek other sources of funding, as commercial activity or in cooperation with companies. In contrast, an increase of donations by enterprises for charitable purposes was noted.

Table 1: Corporate donations in the USA

Corporate Donations as % of EBT	Corporations that gave less in 2010 than in 2007 (in %)		Corporations that gave more in 2010 than in 2007 (in %)	
year 2007 = 0.99	total	45	total	50
year 2008 = 1.23	decrease by >25%	21	increase by >25%	25
year 2009 = 1.13	decrease by <25%,10%>	15	increase by <25%,10%>	12
year 2010 = 1.04	decrease by <10%,2%>	9	increase by <10%,2%>	13

Source: Own work on the base of: Committee Encouraging Corporate Philanthropy (2011), Report: Giving in Numbers: 2011 edition, http://www.corporatephilanthropy.org/pdfs/giving_in_numbers/GivinginNumbers2011.pdf, available: 02.10.2012

Other studies (Andreoni & Payne, 2003) revealed a decrease in the share of funds from donors in charitable organizations’ structure of financing along with the increase of the share of grants from governmental institutions. Donors were also less willing to provide organizations receiving grants from the State with voluntary donations. This was the result of the confidence that the governmental support includes also their contribution (from taxes). Moreover, using the financial support of the State was more effective than collecting private funds, because then the philanthropic organizations didn’t have to spend money on promotion and fundraising.

In Poland, seven in ten entities acting as a foundation or association (68%) indicated that they use non-public sources, but almost half of the surveyed organizations (46%) used funds from governmental institutions. Only 7% of these organizations indicated economic activity as one of their sources of funding. Significantly, a higher percentage of public benefit organizations use non-public sources (due to tax benefits for taxpayers) than public funding. (Nałęcz et al, 2010, p. 8)

Funding sources of philanthropic organizations in Poland and throughout the world can be divided into the following categories:

- 1) funds derived from the founders and members of associations,
- 2) public collection (not providing a tax benefit for donors),
- 3) donations from corporations and individuals,
- 4) grants from public institutions,
- 5) business activity,
- 6) 1% income tax on individuals (in Poland).

Assigning each of the categories to one of the original sources: private or public is impossible. Social activities run by private organizations are always (as mentioned before) financed from public funds – directly or indirectly. Tax exemptions are also a form of public funding. Moving funds for philanthropic activities from the hands of the State to the pockets of taxpayers has its good and bad sides. On the one hand we can expect better allocation of resources, on the other hand the promotion, publicity and administration of the philanthropic organizations consumes a part of the funds. There is no clear evidence that the costs incurred for promotion by philanthropic organizations are lower than the costs of issuing governmental grants (examination of applications, control, processing). Moreover, it is not possible to determine the extent to which the costs relate only to the promotion of the organization and promotion of social conduct (Andreoni & Payne, 2003, p. 811).

THE COSTS OF PHILANTHROPIC ACTIVITY IN POLAND IN 2004-2011 AND THE COSTS OF SOCIAL ACTIVITIES OF THE POLISH GOVERNMENT

Among the tasks of the social welfare of the Polish government and local governmental entities we can distinguish (GUS, 2012):

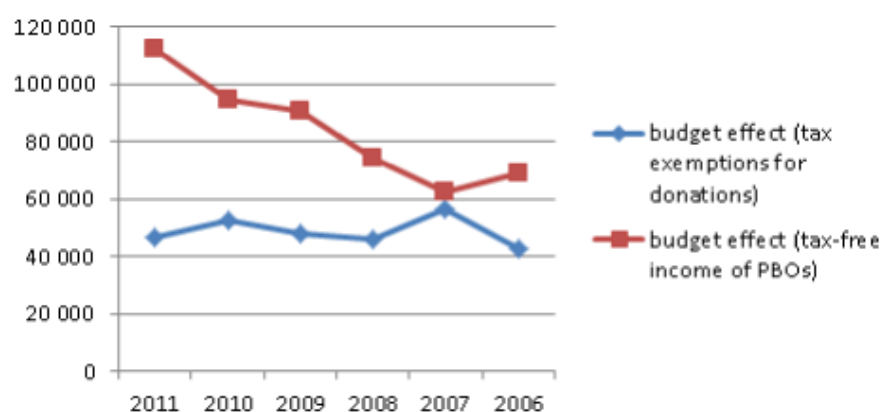
- 1) running orphanages and educational welfare institutions,
- 2) social welfare,
- 3) facilities for the homeless -houses, pensions, lodging houses,
- 4) homes for mothers with children and pregnant women,
- 5) elderly hospices and nursing homes,
- 6) social environment homes, family homes and family houses of self-help,

and cash benefits, such as:

- a) Benefits and assistance in kind and contributions to the pension scheme and health insurance,
- b) Help for refugees,
- c) Removing the effects of natural disasters.

Some of these tasks overlap with the activities of public benefit organizations. Other activities, such as in the area of environmental protection are contracted to NGOs that are exempted from income tax as legal persons, so they also benefit indirectly from state aid. Additionally, some of these organizations receive grants from the budgets of local governments on the implementation of specific projects and donations from companies having tax benefits in this regard. According to the research of Klon Jawor Association, in the structure of revenues of non-profit entities in Poland approximately 51% of revenues are grants from the budgets of the public sector (Przewłocka, 2011, p. 15).

Chart 1: The budget effect (tax reduction) resulting from the exemption of certain revenue from taxation and the application of the tax benefits for legal entities



Source: Own work on the data of the Ministry of Finance in Poland

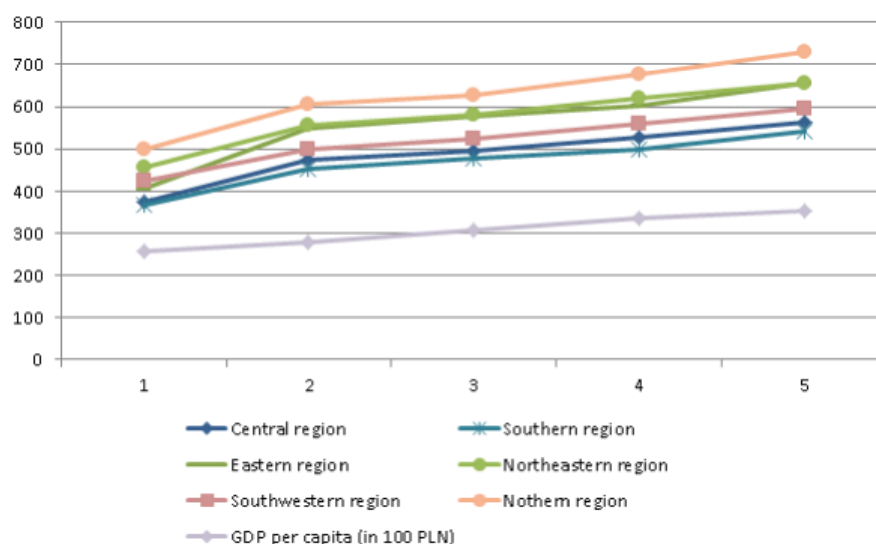
The above chart indicates the sustained level of tax exemptions for business entities. A small drop can be seen in 2008 when the financial crisis appeared. However, in the years 2009-2010 the amount of these deductions began to grow, then a fall was recorded in 2011. A significant change can be noted in the budgetary effects arising from the increase of revenues exempt from taxation and spent on statutory goals (revenues of public benefit organizations). This situation is the result of strong growth in the number of public benefit organizations receiving tax-free income. According to GUS, most of the public benefit organizations in Poland acting in the field of social welfare, concentrate their activity on helping people with disabilities, the sick and the elderly (GUS, 2011, p. 119).

HYPOTHESIS AND METHODOLOGY

Local governmental entities are active in the area of social policy with the help of budgetary units, church organizations and non-governmental organizations. Analysis of Chart 2 and taking into account the economic crisis recognized in 2008, **hypothesis 1** was formulated: *There is a positive relationship between the social welfare expenditures of the public sector and the level of the economic situation of the country, as measured by GDP per capita.*

While noting the existence of regions characterized by a permanently low level of economic development **auxiliary hypothesis 1.1** was formulated: *In regions with a permanently low level of economic development social welfare expenditures per capita will be higher.* This hypothesis results from Polish regional policy and the National Cohesion Strategy 2007-2013.

Chart 2: Expenditure on social assistance to local government units in the years 2005-2009



Source: Own work on the basis of: GUS, Pomoc społeczna 2005-2009, <http://www.stat.gov.pl/gus>

At the same time, noting a significant increase in the number of non-governmental organizations formed since 2008 **hypothesis 2** was formulated: The role of charitable organizations is increasing in times of crisis due to their acquisition of the burden of expenditure on social welfare from the public bodies.

The assumption of reduced public sector spending on social welfare in times of crisis concerns the expenditure which may but does not have to be paid. This means that it is not the result of existing acts, such as health insurance contribution paid for persons

receiving some social assistance and some social security benefits for families. Thus, the **hypothesis 3** is formulated as follows: In the case of low economic growth or in regions characterized by permanently lower economic growth, local government grants for non-governmental organizations will be lower due to the need to incur recurrent expenditure on social services.

Verification of these hypotheses is conducted using the following methods:

- 1) linear regression,

- 2) hierarchical cluster analysis,
- 3) trend analysis,
- 4) comparative analysis.

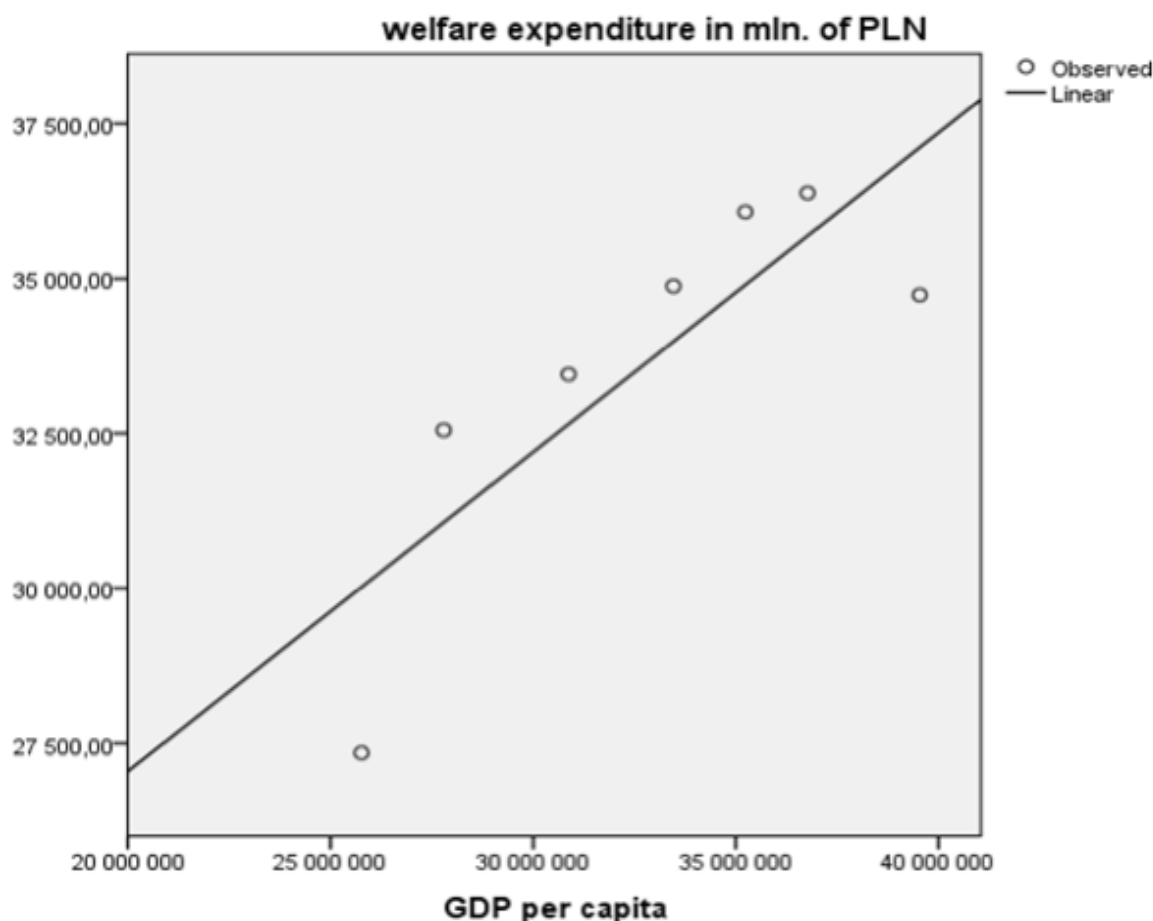
Verification of **hypotheses 1 and 2** is carried out by means of statistical analysis using linear regression analysis, hierarchical cluster analysis and trend analysis. The data were collected from the Central Statistical Office (GUS) published for the years 2006-2011. In order to verify **hypothesis 3** four units of local government were selected. The choice was dictated by the amount of incurred expenses for social welfare (GUS, 2011) in different regions of Poland. The first city selected was characterized by an average expenditure on social assistance per capita (Białystok

and Podlaskie voivodship); the highest spending per capita was in Warmia and Mazury (Olsztyn) and Lubuskie (Zielona Góra). The lowest expenditure was recorded in Śląskie (Katowice).

RESEARCH RESULTS

To examine the dependence of government budget social welfare expenditure on the economic values linear regression analysis was used. The graph shows a positive correlation between the increase in GDP per capita and the amount of spending on social welfare, although the R-square does not indicate a very good fit of the model. Moreover, lack of data for a longer period does not allow us to confirm or falsify **hypothesis 1**.

Chart 3: The relationship between the expenditure on social welfare from the government budget (central and local) (in million PLN) and the level of economic development measured by gross domestic product per capita (PLN) in the years 2005-2011



Model Summary and Parameter Estimates
Dependent Variable: welfare expenditure in mln. of PLN

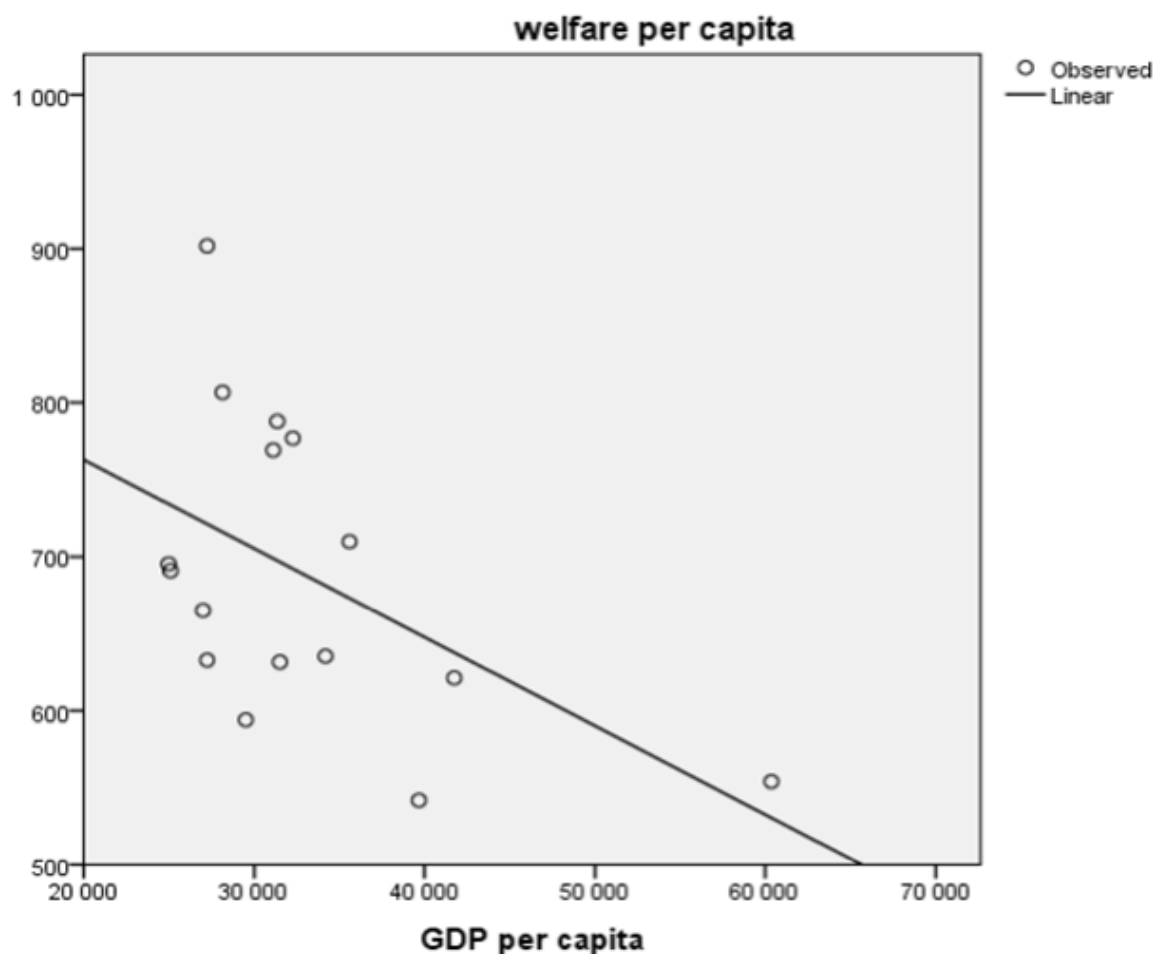
Equation	Model Summary					Parameter Estimates	
	R Square	F	df1	df2	Sig.	Constant	b1
Linear	,679	10,575	1	5	,023	16744,570	,001

*The independent variable is GDP per capita
Welfare expenditures divided by number of inhabitants*

The analysis of social welfare expenditure of local governmental bodies in regions and GDP per capita for the region shows a negative correlation between spending on social services of local government units and GDP per capita (sig.=0,044). However, the model explains only 26% of the relation between the

GDP and value of local government's expenditures on social welfare. Therefore hypothesis 1.1 can be confirmed, but it means also that other factors influence the value of local government expenditures on social welfare more than GDP level.

Chart 4: The relationship between social welfare expenditure from the local governmental entities' budgets and GDP per capita for the region (for the year 2011)



Model Summary and Parameter Estimates

Dependent Variable: welfare per capita*

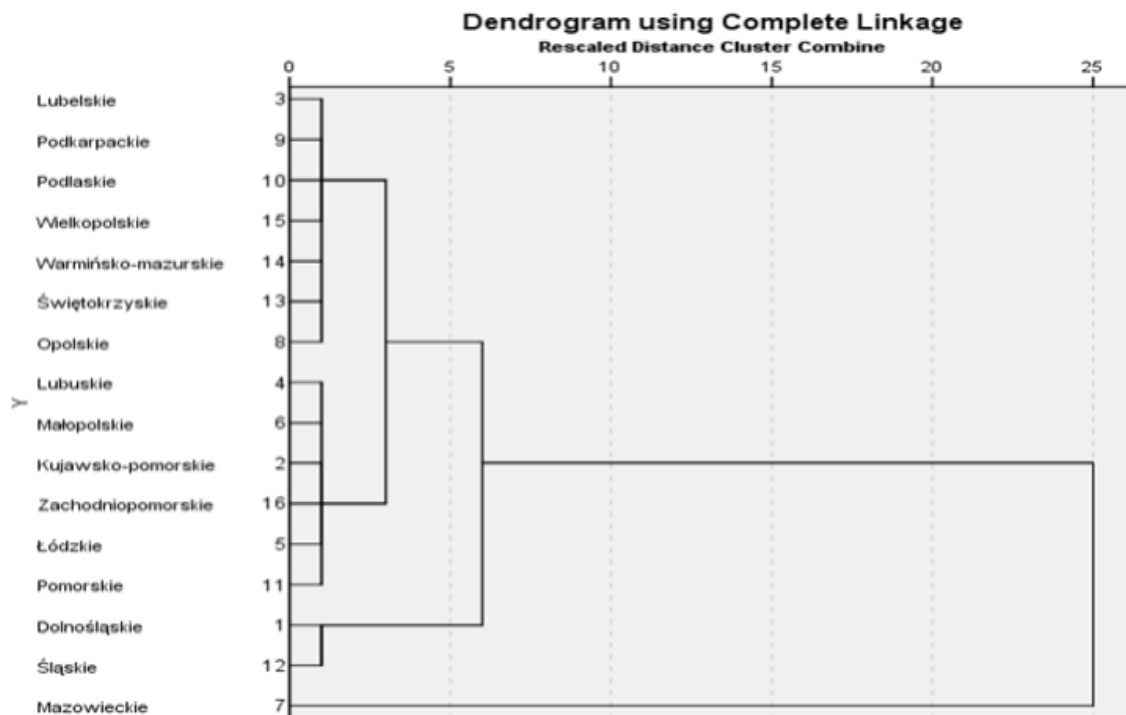
Equation	Model Summary					Parameter Estimates	
	R Square	F	df1	df2	Sig.	Constant	b1
Linear	,260	4,923	1	14	,044	877,998	-,006

*The independent variable is GDP per capita
 Welfare expenditures divided by number of inhabitants*

The results of linear regression analysis are ambiguous and do not indicate the dependence of local government welfare expenditure on the economic situation in the country. The above analysis indicates, however, significant differences in social

welfare spending in the regions. That is why cluster analysis was performed, using the furthest neighbor method and the squared Euclidean distance measure. The data are from the Central Statistical Office (GUS) for the year 2011.

Exhibit 1: Social expenditure of particular regions in Poland in comparison with economic growth signs and activity of PBOs



Source: Own work

In the analysis 4 clusters were possible to identify:

- 1) lubelskie, podkarpackie, podlaskie, wielkopolskie, warmińsko-mazurskie, świętokrzyskie, opolskie,
- 2) lubuskie, małopolskie, kujawsko-pomorskie, zachodniopomorskie, łódzkie, pomorskie,
- 3) dolnośląskie, śląskie,
- 4) mazowieckie.

Table 2: Social welfare expenditures and economic results in particular clusters (for the year 2009, medians)

	Social support expenditures in mln. of PLN	N. of PBO	GDP/ person in PLN	N. of inhabitants	N. of PBO*/ inhabitant	Social support expenditures/ inhabitant in PLN
cluster 1	1287	381	27228	1427	0,21	665
cluster 2	1591	362	31885	2155	0,19	740
cluster 3	2150	935	40714	3757	0,27	582
cluster 4	2905	1375	60359	5243	0,26	554

Source: Own work

PBO = non- governmental organizations having status of public benefit organization

As the table shows, the highest social welfare expenditures are in a cluster containing only one county having the highest level of GDP at the same time. The second place is in cluster 3 with two counties. Easily we can see that clusters with the highest levels of GDP and social welfare expenditures have at the same time the lowest level of governmental support per person. It may be the result of the fact that the counties with the lowest GDPs are at the same time the least populated. Hence, the level of support per person is the highest. In the first cluster are only the counties that have GDP under 30,000 PLN per person, so these counties have less development and the highest level of social welfare of the governmental entities. At the same time we can see that public benefit organizations (PBOs) are the most active

in the counties with higher GDP, which may be the proof that social expenditures of the governmental entities go to the most needy and there is no place for donations from PBOs. Then, a poorer society and lack of possibility of gaining additional funds from governmental entities may be the serious obstacle for the development of PBOs. However, considering the fact that PBOs can be interregional it does not mean that the inhabitants of the counties get less support from the PBOs. Nevertheless, the hypothesis needs to be examined by further research.

Analyzing the amount of subsidies provided by the local government units for public benefit organizations an increasing share of government expenditure in the budgets allocated to social welfare was noticed.

Exhibit 1: Social expenditure of particular regions in Poland in comparison with economic growth signs and activity of PBOs

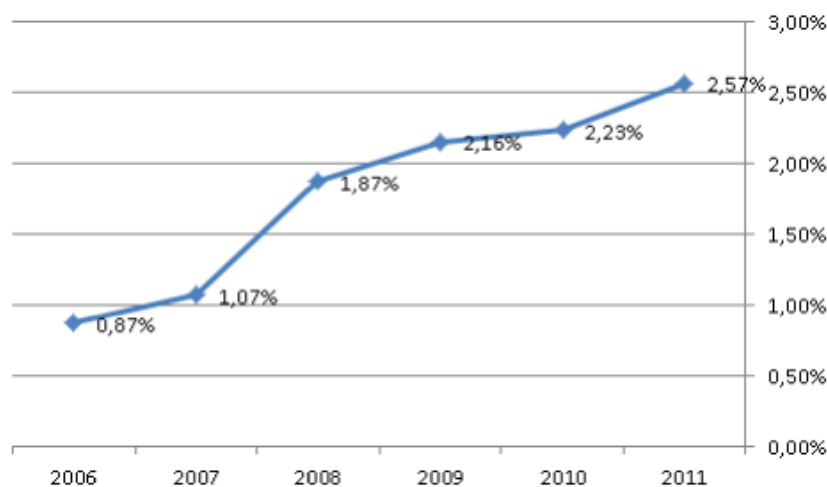


Table 3: Expenditure on social welfare in selected district towns in Poland*

	Zielona Góra				
	category	year 2008	year 2009	year 2010	year 2011
highest social welfare expenditure per capita	1.grants for PBOs (for social welfare)	0,00	0,00	43 000,00	3 726 233,62
	2. social welfare expenditure	62 283 096,00	68 494 284,00	76 674 137,33	77 256 112,23
	share 1 in 2	0,00%	0,00%	0,06%	4,82%
	GDP per capita	28 650,00	30 108,00	31 348,00	no data
	Białystok				
medium social welfare expenditure per capita	1.grants for PBOs (for social welfare)	5 236 545,00	9 683 032,00	7 055 638,00	8 369 613,00
	2. social welfare expenditure	150 218 178,00	161 625 310,00	123 469 546,00	127 484 469,00
	share 1 in 2	3,49%	5,99%	5,71%	6,57%
	GDP per capita	24 380,00	25 983,00	26 985,00	no data
	Katowice				
lowest social welfare expenditure per capita	1.grants for PBOs (for social welfare)	2 596 997,42	1 322 637,63	1 173 427,03	1 326 836,16
	2. social welfare expenditure	158 239 883,00	157 724 183,00	158 622 866,00	112 729 541,33
	share 1 in 2	1,64%	0,84%	0,74%	1,18%
	GDP per capita	36 098,00	37 800,00	39 677,00	no data

The city of Olsztyn was not shown in the table, because it does not give grants to public benefit organizations for social welfare activities.

The study did not allow us to confirm **hypothesis 3rd**. There was no significant relationship between the level of public benefit activities and expenditure on social welfare from the budgets of local governments. An increase in spending on social services of public entities and the simultaneous increase in the number of charitable organizations can be observed, as well as increased income and expenses for the statutory activity. However, these values are highly correlated with each other. Białystok, which has the lowest GDP per capita has at the same time the highest level of contribution for PBOs. The findings may be proof that the level of donations for non-governmental entities realizing the tasks of social policy depends on factors other than the economic situation of the region, i.e. the willingness of PBOs to participate in the competitions organized by the governmental entities, and the sort of tasks delegated by governmental organization and others.

SUMMARY

The purpose of the article was to demonstrate the importance of the help offered to the needy by

philanthropic organizations in comparison with governmental support. The research didn't provide a basis to either accept or reject **hypothesis 1**, that in the times of higher economic growth the social welfare expenditures of the governmental entities are higher. The reason was lack of data for an adequately long period of time. The linear regression showed also that in regions with a permanently low level of economic development, social welfare expenditures per capita will be higher. However, the low adjusted R square indicated that other factors influence more strongly the value of local government's grants for social welfare.

The usage of the hierarchical cluster analysis provided a way to identify the linkage between the level of social welfare of governmental entities per person and level of GDP. The regions with higher GDP had higher levels of social welfare, however they had also lower social welfare expenditures per inhabitant. At the same time a smaller number of PBOs in the regions with lower GDP was noticed, so the governmental entities in the regions take higher responsibility for realization of social policy.

It has not been demonstrated that a significant relationship exists between the scale of public benefit organizations and expenditure on social welfare from the budgets of local governments. Moreover, the level of expenditure of public entities on social welfare goes with the growth in the number of PBOs, their costs and revenues, however these figures do not depend on each other. The comparative analysis didn't prove that donations of public entities for PBOs are lower in the times of slow economic development. The analysis of expenditure of three governmental entities showed

a lack of dependency between the donations and level of social welfare expenditures and the economic development indicators.

The research revealed further research questions and hypotheses that need to be examined in the future, for example what other factors influence the value of governmental grants for philanthropic organizations realizing social welfare tasks. Thus the author will continue the research extending the sample and collecting further data.

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