

The aim of this master thesis is to point out the key characteristics of the foundations in Switzerland, to describe their development, underline some specific features and compare them to the foundations in the Czech Republic. Further on, I focus on the systems of quality assurance for foundations and other non-profit organisations, which can be found in Switzerland. Based on their analysis I consider the possibility of implementing of similar systems into the Czech non-profit sector. After the introductory chapter, basic definitions, the history and the typology of the Swiss foundations follow. In the third chapter I describe current legislation concerning foundations and confront it with the laws for foundation in the Czech Republic. Statistical data about the foundations in Switzerland are summed up in the fourth chapter. The next chapter presents the topics of foundation governance and related systems of quality assurance. The existing standards for Swiss non-profit organisations are characterised in the sixth chapter. As a result of previous analysis, in the seventh chapter I summarize some important points for the discussion about using similar systems in the Czech Republic.