Abstract

The main aim of this work is to analyze the development of the foundations sector in three countries, in the Czech Republic, Hungary and Bavaria. From methodological point of view it is conceived as a comparative study. The main goal is the analysis of the development of foundations in these countries, especially after the year 1989 which meant a possibility to reestablish the foundations as a full-fledged institutions of civic society. Main theoretical basis of the work is the assumption, that the interruption of natural development of foundations in the Czech Republic and Hungary after the year 1948 had significant effects on their restoration and function after the year 1989. The work aims to analyze different approaches to restoration of foundations in the Czech Republic and Hungary and to compare their different initial conditions with the conditions in Bavaria, where the development of foundations in democratic environment with the exception of the era of Nazi Germany wasn’t broken.

Keywords: Foundation, development, comparison, Czech Republic, Hungary, Bavaria, communism, funding, legislation, public benefit