

## **Financing of Churches in the Czech Lands in the 20<sup>th</sup> Century**

The main aim and purpose of this master degree thesis was to introduce individual institutes of the Church financing in the 20<sup>th</sup> century. Even nowadays, the funding issue is still an opened topic. The purpose of the historical hindsight is to approximate and put aside false hypothesis of Church financing. The prevailing views of the people on the church property and on the “justification” of states occupation of this property, during the last century, were based on rather “philosophical ideas” than on actual legal basis.

The master degree thesis not only maps the 20<sup>th</sup> century, but also pays due attention to the developments of the late 19<sup>th</sup> century, which established grounds for certain financing institutes and prefigured further evolvement in the upcoming century. However, some institutes of church financing, such as religious fund, were established in the 18<sup>th</sup> century. The period of enlightened absolutism, the period of the reign of Joseph II, who brings his mothers reforms to the edge of that time, sells property (*e.g.* monasteries, religious buildings, *etc.*) and the obtained income deposits to newly created parish cash desk, which will serve to support the Catholic Church. Indeed, the income from the religious funds became one of the main and elementary sources of funding for the Catholic Church.

Even after eight long years after the funding of the republic the financing of the Church remains the same as in the times of the Austrian monarchy. However, the year 1926 brought the adoption of an act that established the conditions which partially governed the financing issues. As an integral part of the Act 126/1926 Coll., became the governmental regulation which governed, in more detail, the relationships of the otherwise brief act and thereby filled the gap in the legislation.

The 1949 can be considered as breaking year; the state takes control over the Church property and the upcoming 40 years are connected with ongoing “donations” of such property to various entities, which enrich themselves at the expense of the Church. It should be noted, that not even the land reforms, decrees of the President, but quite and charge-free transfers have resulted into the reduction and clearance of the Church property. Therefore, the question of restitution is even today very resonant and definitely has its historical justification.

The master degree thesis also assesses the issues of Church financing from the

perspective of European Community and analyses the relationship between the state and the Churches, in order to compare various sources of funding and to highlight the different approaches of the state's support.

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