

CZECH AGRICULTURAL UNIVERSITY OF LIFE SCIENCES PRAGUE

FACULTY OF ECONOMICS AND MANAGEMENT

ECONOMICS AND MANAGEMENT

DEPARTMENT OF MANAGEMENT



Diploma Thesis

Diploma thesis title

Management and Finance of European non-profit organization in comparison to a commercial organization

Author of the thesis : Lukas Bilek

© Prague March 2010 CULS

Declaration

I declare that I have worked on my diploma thesis titled **Management and Finance of European non-profit organization in comparison to a commercial organization** by myself under the leadership Mr. Richard Selby and I have used only the sources mentioned at the end of the thesis in accordance with legislation, internal regulations of the Czech Agricultural University of Life Sciences Prague and the internal management of the acts of Czech Agricultural University of Life Science Prague and Faculty of Economics and Management and Administration CZU.

In Prague on

Lukas Bilek

Acknowledgments

At this point, author would like to thank to Ing. Richard Selby, for his valuable comments and technical advice that helped him when writing this work.

Téma : Management a Financování neziskové organizace a její porovnání se ziskovou organizací v rámci Evropské Unie

TOPIC : Management and Finance of European non-profit organization in comparison to a commercial organization

Souhrn :

Cílem předložené práce: “Management and Finance of European non-profit organization in comparison to a commercial organization “ je vysvětlit a poskytnout přehled o tom, jak můžeme rozdělit organizace, co dělají, jak fungují. Tématem Evropské unie je prováděn se podíváme na možné způsoby, jak získat finanční prostředky a obecné aspekty, jak Evropská unie může ovlivňovat organizační sektor. Autor jde dál k pochopení než-neziskového sektoru a srovnává ji se ziskem sektoru.

Nicméně celé práci autor chce, aby vypracovala současné problémy se následovala jeho oboru a chce se věnovat možných řešení, nebo volby do úvahy, že by mohlo vést ke zlepšení. Jako příklad je zavést řídicí struktury a základní finanční údaje o vybrané organizaci. Problémy a jejich možná řešení jsou uvedeny v důsledku autora příspěvku k této práci, a všechny jsou obrazy příklady z činnosti organizace.

Klíčová slova :

Neziskový, Financování, Management, EU fondy, Problematika, Ziskové organizace, Rozdíly, Současný pohled, AIESEC, Problémy, Řešení.

Summary :

The goal of the submitted thesis: “Management and Finance of European non-profit organization in comparison to a commercial organization “ is to explain and give overview of how we can divide organizations, what do they do, how operate. Topic of European Union is implemented by looking at possible ways of getting funds and general aspects how European Union can influence organizational sector. Author goes further into understanding the non- profit sector and compares it with the profit sector.

Nevertheless throughout the thesis author wants to elaborate current problems followed with its sector and wants to devote possible solutions or choices to considered, that could lead to the improvement. As an example is introduce management structure and basic financial facts about chosen organization. Problems and their possible solutions are shown

as a result of author contribution to this thesis and all are pictures by examples from work of organization.

Keywords:

Non-profit, Finance, Management, EU funds, Problems, Profit, Differences, Current view, AIESEC, Issue, Solution.

Contents:

1. Introduction	6
2. Aim of work and methodology	6
3. Literature overview.....	7
3.1. Non-profit Organizations	7
3.1.1. Type NO	7
3.2. Jurisdictional forms of non-profit organizations	9
3.2.1. Public Association	10
3.2.2. Foundation and Endowment funds	11
3.2.2.1. The difference between foundations and funds	12
3.2.3. Public service company	14
3.2.4. Church or religious society	15
3.3. Example of structural assessment of NO in Germany	16
3.3.1. Structure of non-profit sector	16
3.3.2.	17
3.4. Strategy of communication of NGO's	18
3.5. Rising money to work NO-Fund-raising	19
3.5.1. Marketing	19
3.5.2. Public relations	20
4. Current status in the Czech fund-raising NO	21
4.1. Fund-raising in the Czech Republic	22
4.2. Financing of NGO's	23
4.3. Personal care fund-raising	26
4.4. Methodology Fund-raising	27
4.5. Conclusion on Fund-raising	27
5. The main areas of state subsidy policy	28
5.1.1. Monitoring indicators	31
5.1.2. Number of supported projects.....	31
5.1.3. Number of recipients of subsidies	31
5.1.4. The volume of subsidies granted	32
5.1.5. Grants Ministries	32
5.1.6. Institutions of EU that helps NGO's	32

6. EU FUNDS for Czech non-profit organizations	32
6.1. European institutions and their network	33
6.2. The most common reasons for the emergence of NGO networks:	34
6.2. The most common reasons for the emergence of NGO networks:	34
6.3. Selected European NGOs, networks, associations and platforms.....	34
6.4. Authors view on the general improvement in the granting of allowances for Non-profit organizations	34
7. Profit organizations	37
7.1. Organizational structure of small for-profit organization	37
7.2. Legal form of Profit organizations	40
7.3. Differences between for-profit organization and non-profit organization	42
8. AIESEC CZU Prague	43
8.1. Structure of AIESEC	44
8.2. SWOT analysis of AIESEC CZU Prague	46
8.3. Personal experience from France	47
8.4. Financial situation in AIESEC Lyon	48
8.4.1. Current situation	48
8.5. SWOT analysis of AIESEC Lyon	49
8.5.1. Three crucial steps in a strategy	50
8.6. Personal experience from France	51
8.7. Subclass organization in France	51
9. Conclusion	52
Used literature	54
Internet links	56
Other resources	58
Attachments	59

1. Introduction

Each of us has a sort of package to their needs, whether physical or mental. Everybody wants to be healthy and have opportunities to spend leisure time. They want their child to be well taken care of in school hours (to obtain good earned) and beyond. It should be ensured a decent living elderly, sick and disabled fellow citizens.

In advanced societies is the main guarantor of state activities. The principle of modern states is to allow its members to make the most of the results of their work for their benefit. Therefore, other budgets intended primarily to finance only the most important areas that feature the State constitutes, secure and cover all nationals. For groups of citizens, such as dependent children, age and other disabilities, the State creates space whose use can improve care for each group.

Contribution from national budgets can not fully take extra care. This opens space for the emergence of you. Non-profit organizations that care for extra care of groups of disabled people assume. Supports the activities of state laws that allow the reduction of tax rates, used for personal activities of organizations, humanitarian aid, donations, etc. The operation of these organizations does not occupy only the 'social area.

It also applies to fields such as environment, ecology, culture, preservation of historic monuments and other activities of interest.

2. Aim of work and methodology.

The aim of the work was to prepare an overview of the financing and management in the non-profit sector, focusing on specific examples of organizations with whom I had the opportunity to cooperate.

Methodology of work:

The work will contain information primarily from the literature. From where will come the legal form of non-profit organizations, as well as raise money for an activity or non-profit organizations, etc. Fund-raising

For more information on financing non-profit organizations will be taken from the Internet, where they found the section on different types of organizations, the establishment, operation, management and financing of the organization.

The work will describe the results of the International non-profit fund-raising organizations.

Very informative specific information will be obtained from organizations that deal with the problems and people who go to those organizations either belong to or are involved in their operation, financing and contribute yourself.

3. Literature overview

3.1. Non-profit Organizations

3.1.1. Type NO

The term "Non-profit organization" to imagine a relatively large number of different groups. Include, for example, civic associations, including trade unions. Political parties and movements, state-recognized churches and religious societies, foundations and endowment funds, budgetary and allowance organizations, public benefit corporations, public universities, sports associations, units of local authorities and others.

Non-profit organization is a legal person (with the exception of organizational units), must be established for the purpose of business profits or production, but does it meet the specific needs of citizens and communities. Can be financed from public funds is required

to provide service to all on equal terms, extends to a wide range of human activities: for example in culture, science and technology, education, education, health and social care, sport, ecology and other equally important areas. The property is used for fulfilling the organization and development of its core business and the purpose for which it was established. Any profits from the organization's operations must be reinvested. [1]

In the Czech Republic are two types of non-profit organizations. These are organizations that are involved in the exercise of public administration (budgetary or contributory organizations) and those that are outside the reach of public administration, namely NGOs and non-profit organizations.

Peculiarities of non-profit organization that deals with something that leaves much of the traditional profitable business. The main task should affect the improvement of interpersonal lifts, the enrichment of social life, and encourage mutual respect and tolerance. Non-profit organizations are important only in relation to individuals, but assume a number of important functions which the state or private organizations can not perform. Members create a unique possibility to exchange information about the object of common interest and provide the opportunity to exercise power over the activities of the individual. Cornerstone of any non-profit organization should be voluntary activity of people and the public interest in non-commercial purposes provided services.

Activity of non-profit organizations is usually more efficient than if the same activity of organized state. They work at local levels, and can thus relatively well adapted to the needs of specific population groups, and a single person. Most people in NO working with enthusiasm. Rightly believe that this activity is very important in your job search mission.

Many citizens participated voluntarily, donating their time and expertise, organization, whose objective is to agree and want to support. [2]

Under the term "non-governmental organizations" includes the Government Council for NGOs (hereinafter RNNO), civic associations, church legal persons, public benefit corporations, foundations and endowment funds. In the present evaluation are therefore presents data only on subsidies provided to the following types of organizations :

Civic associations and their organizational units (associations, unions, clubs), which is governed by Act No. 83/1990 Coll. On Association of Citizens, as amended. On 14 March 2003 was registered in the CR 48,689 civic associations and 30,160 of their organizational units;

Church legal persons established churches and religious communities under Law No. 3 / 2002 Coll. Churches and the religious societies, as amended, and which are registered in the Register of religious legal entities kept by the Ministry of Culture. On 14 March 2003 was. CR 4771 registered religious legal persons

- Generally beneficial companies, which are set up under Act No. 248/1995 Coll. On non-profit companies and amending and supplementing certain laws. By 14 March 2003 was in the commercial register index registered 491 courts in general: successful companies. evaluation therefore include all subsidies from selected public budgets, as enumerated types, only NGOs. The recipient of grants from public funds for good causes but could be extended to other natural or legal persons, such as foundations and endowment funds for the budget of territorial units, annual report, the funding of non-profit organizations)

3.2. Jurisdictional forms of non-profit organizations

A legislative change non-profit organization is defined in two basic sources, which are the Constitution of the Czech Republic and the Charter of Fundamental Rights and Freedoms.

Constitution of the Czech Republic-Constitution is the backbone of the legal system of CR. Provides, in particular the fundamental rights and duties of citizens, the issue of apportionment of state power, citizenship, and self-presentation of cities and municipalities.

The Charter of Fundamental Rights and Freedoms - Adjusts the wide area of rights and freedoms of citizens. Among other political rights of citizens of the Charter also defines the right of association and assembly. Implementation of this law finds its expression in non-profit sector in all forms of civic associations and the business community in the form of commercial companies. [3]

3.2.1 Public Association

Is an association of legal entities and individuals that binds a common interest in filling the appropriate, effective and practical activities and possibly merge the property. It is a legal entity and may occur only after the proposal has been registered at least three people. The proposal must contain the basic statute of the association.

Among civic associations include: trade unions, TJ, gardeners, farmers (activists, bee-keepers ...), Association of museums and galleries, hunting associations, associations of women, but also others.

Type of civic associations is based on the principle of membership, shall act for the benefit of its members, therefore this form to provide services to other citizens in the public sector inappropriate. Embedded property of the State or the dissolution of the government is divided between members of civic associations; civic associations may take through their companies. The principle of non-profit is not complete.

Civic associations are established by Act No. 83/1990 Coll. The association of citizens and other laws on registration with the Ministry of Interior. The most civic associations are various associations of interest, movement and trade unions.

Community groups bring together members having common interests. The supreme authority of the civic association is the General Assembly, which transmits some of its powers to the Executive Committee, headed by its chairman. The law does not address the

minimum number of members in the civic association, in practice it is possible to meet the membership base, which consists of three members. The source of funding is membership fees, subsidies from the state budget subsidies from the government budget, donations from individuals and legal persons. Civic associations may be based company. Assets civic associations and funds can be used to satisfy the interests of its members, the dissolution of the civic association, the property may be divided among the members of the civic association. [4]

Example: Associations WE ARE OPEN- [Cz. MAME OTEVRENO]? Supports children and adults with special needs-primarily with intellectual disabilities and autism - in the process of rehabilitation into society. It helps them to develop towards maximum autonomy, facilitates contacts with people without disabilities and awareness-raising work for the entire community so that as many of us had opened. [5]

3.2.2. Foundation and endowment funds

The Foundation is widely seen as a financial asset fund assets resulting dedication (or groups of individuals) and revenues resulting from certain generally beneficial objectives, which means: in particular the development of spiritual values, protection of human rights or other humanitarian values, the middle of the natural, cultural heritage and traditions and development of science, education, physical education and sport. "

They are special-purpose assets, whose principal mission is to provide grants on-grants to third-parties (including the proceeds from its own assets and other income). By definition,

a source of funds for good causes. Participate in the support of many diverse areas and activities in all regions of the Czech Republic. In addition to their main function arising by law, the foundation engaged in other activities as well-organized fund-raiser, collections, raffle, publications issued, etc. The Foundation often intervene quickly in an emergency (crisis) situations (natural disasters, war-torn regions) have the role of the initiators of social change and important processes. [6]

basic legislative environment for the operation of civil non-profit organizations in the CR was created in 1992, including the statutory charitable purposes, which may give gifts to tax relief for the donor. Turning point for the legislative environment in the CR was the foundation of the first separate bill governing the foundation sector - the Law on Foundations and Endowment Funds. No. 227/1997 Coll., with effect from 1.1.1998. Transitional provisions of the new law raised the need for re-registration of the original foundations. At the beginning of 1997 there were about 5,000 foundations, established under the Civil Code and registered with district authorities, after the individual endowments managed through re-registration, the number of foundations have not been so arising.

Since 1998 it was accepted Law about Foundations and Foundation funds [227/1997 sb.], which made a change into structure. Difficult conditions at that time made happen that number of Foundations to just 150. Till 2007 when actualization of this law was made the number increased to number 400. The main limitation factor for increase of Foundation in Czech Republic is so called Foundation capital necessary to establish Foundation – 500 000 CZK.

Endowment must not be for the duration of the Foundation's disposal, is intended for permanent investment. The capitalization of Czech foundations are strong, unique in the world, achievement earned by the State, namely the establishment of the so-called

Foundation Investment Fund (NIF), through which the endowment selected a total of 73 Czech foundations awarded by around CZK 2.5 billion earmarked for the continued support of the Czech NGO non-profit sector. [\[7\]](#)

3.2.2.1. The difference between foundations and funds

Foundation and NF are special-purpose assets, which is designed to achieve general

interest objectives. Foundation and endowment fund is equivalent to foundation subjects.

The difference between these two entities are only in the fact that the foundations have registered endowment, which is inalienable and foundations manage only their income (and other assets), while the endowment fund acquires and distributes more funds without any obligation to create a "permanent" sources.

Foundation Endowment Fund has over two legally guaranteed "benefits". The first is the liberation of the endowment earnings registered in the Foundation Registry from income tax. The second foundation is the right to participate in the business of public limited companies shall not exceed 20% of the Foundation's assets minus the value of the endowment, with the share of the Foundation's assets of one company's stock may be greater than 20%.

For example:

Our Child Foundation[Naše dítě) - helping maltreated, abused, handicapped, abandoned and vulnerable children [\[8\]](#)

Wild Geese Foundation [Nadace Divoké husy]- supports the brave men and bold projects in the social and health policy. [\[9\]](#)

Endowment funds [Nadační fondy]- [\[10\]](#)

Contributes to these endowment funds:

Help to burned [Pomoc popáleným] - an endowment fund to help burned

A drop of hope [kapka naděje] - an endowment fund to help children with a blood disorder and for children whose disease requires a bone marrow transplant

Mirabilis – public association for helpdesk support.

3.2.3. Public Service Company

It is an organization that is focused on providing services of general interest. These services understand the law as providing services to the public at a pre-established and all users the same conditions. Public utility companies have to mandatory disclose sales and profits through the so-called annual report. Charitable company is a legal person is established under the Act on non-profit companies providing public services of general interest for a pre-set for all users the same conditions and the economic result may not be used for the founders, members of the council or staff and be used to provide charitable services for which the charitable company founded. [\[11\]](#)

Act No. 248/1995., A non-profit companies can be set up this type of non-profit organizations from 1.1. 1996th Founder o.p.s. It may be natural or legal person or the Czech Republic.

P.S.C. Establishing a memorandum creates a registry on the local registry of the court. [\[12\]](#)

Statutory body is the Governing Board. The main objective of the organization must provide services of general interest, profits may not be used for the founders, members of the institutions or employees, but must be used to provide the services of general interest, which was founded ops. Management P.S.C. is measured on the basis of the law of the main activities, additional activities and administrative operations. [\[13\]](#)

Statutory authority of the company is the Director. Strong position at the company founder, who are not only founded and provides a number of conditions and rules of the constituent instrument but has a decisive say in the decision on the existence of the company. The main objective of the organization must provide services of general interest, profits may not be used for the founders, members of the institutions or employees, but must be used to provide the services of general interest, which was founded ops. Amendment to Act No. 248/1995 Coll., As well as more efficient and transparent conduct of such non-profit

organizations in providing public utility services. The amendment bill will be appropriately regulate the rights and obligations of 1700 is currently registered charitable society, because after its abolition will not have this option.

An important fact is that profits can not be divided among the founders, profits after tax is completely transferred to the reserve fund. Source of financing public-benefit corporation may be a subsidy from the budget or state governments, other sources may be gifts or complementary activities. State may, through these companies to implement those activities, which does not through contributory organizations. In the event of cancellation or termination ops After the settlement of claims the liquidator has to offer free of charge, the remaining assets of the local community organizations by location, where community property does not accept or can not accept the liquidator offering property locally competent district office. P.S.C. It can also merge with another P.S.C. Or is divided into several ops, the law does not allow other options. Economic result may not be used for the founders, members or employees of their bodies and must be used to provide charitable services for which the charitable company founded. '

[\[13\]](#)

For example:

Community Vita "The world in which good things happen 'Projects (Společenství Vita „Svět ve kterém se dějí dobré věci) : 30 days for non-profit sector

MS Face - Moravia-Silesia facilitation and fund-raising centre "supporting a balance"

[Moravsko-slezské facilitační a fundraisingové centrum „Podporou k rovnováze „]- Funded by PHARE

[\[14\]](#)

3.2.4.Church or religious society

Churches and religious societies are seen as a special type of non-profit organizations.

This classification is based on the provisions of Law No. 3 / 2002 Coll., Their sphere of influence extends to religious education, care for the chronically ill, mentally handicapped and other charitable activities.

3.3.Example of structural assessment of NO in Germany Federal law establishes a base structure for almost identical powers of territorial authorities, but its social and cultural particularities are reflected in a different application form for-profit sector.

3.3.1 Germany - Structure of non-profit sector

Statistical classification of non-profit sector in Germany is determined not only legal form of organization, but especially so-called non-profit Tax criterion. Recognition is by a non-profit tax office, which also happens to include quasi-official organizations in the non-profit sector.

Depending on the size, breadth of the territorial scope and type of activity is in the Federal Republic of Germany to distinguish two groups of non-profit organizations. One is composed of organizations operating in the territory of the Lender in the area of social services, creating a second smaller and medium-sized associations operating at the local level and a wide range of areas. For large, the territory of the Lender and social services non-profit organizations operating in essence a "top clubs free charitable care. Their position is legally regulated in the German law on social assistance. The state is legally obliged to ensure the autonomy of free associations, charitable care, churches and religious organizations in achieving their goals and fulfil the tasks set at reasonable free societies to support charitable care in their work on social assistance.

Recognized peak of free societies today are welfare charity Diakonie Protestant, Catholic Charities, the German Red Cross, the Social Democratic Labor-based charity, the Central Social Association of Jews in Germany and German charities charity. These clubs form the

largest number of jobs in the non-profit sector of Germany. Only Diakonie Charity and working charities million workers are employed (full time), representing eighty percent of all jobs that non-profit sector in Germany has to offer. Unlike them, exist in Germany and major mutual benefit organizations - an umbrella associations of interest groups, which in addition to political parties and trade unions are also clubs in the area of culture, the German sports association or chamber of the German hospitals.

Second large group of German non-profit sector represents the local (local) associations. From the top guilds differ only in size, geographical spread and diversification of the scope of activity, but also a much lower degree of professionalism. The total number of associations in West Germany was already in 1990 280 thousand.[\[16\]](#)

3.3.2. Quantitative picture of the German non-profit sector

German non-profit sector is also in international comparison in a large extent dependent on public funding. For Germany, pays more than other countries, the paradox that the very industry whose representatives were based on the independence of the State is basically very strongly dependent on the state, respectively. Public resources. This situation could be justified by the existence of traditional non-profit organizations in the social field, which is the law on social assistance is largely funded by the state.

For example, in 1995 came 64% of all income-profit sector, Germany's public funds accounted for 32 percent of their income and 4% were private donations.

Due to the statistical evidence supporting non-profit sector in Germany can be collectively state that offers more than a million jobs in the 27 million jobs, i.e. 3.74% of total employment. Non-profit sector produces 2.3% of gross domestic product, which occupies an important economic function.[\[17\]](#)

3.4. Strategy of Communication of NGOs

One of the most important factors affecting the operation of non-profit organization is definitely communication. Effective communication is needed not only to the general public, which in turn can express their support, but important is internal communication. Smaller organizations are constantly faced with the problem of their lack of knowledge in the outside world. From small budget, you obviously can not afford expensive advertising in mass media, and it is especially important here to pay maximum attention to the promotion. Great happiness for non-profit organization's patronage is well-known personalities as spontaneous knowledge rises sharply (eg Foundation Tereza Max), or partnerships with some medium (from tv, for example: Czech Television promotes the movement can help children with Chicken Wanted logo)[18].

3.4.1. Promotional Communications

Effective communication strategies related to financial subsidies are actions which the individual organizations to build a broad base of their regular supporters. An example is the work of the "Disability performers mouth and foot painting" Arts Ltd. Liberec, which brings together artists engaged in painting activities, although they are disabled (missing or broken hand), by foot or mouth. Regularly issuing Christmas, Easter greeting cards, calendars and other promotional material. This activity not only getting more and more promotion of their organization, but also brings a financial effect is obtained thanks to direct the organization. [19]

As an example of international organizations, we should give humanitarian organization ADRA, which provides both one-time quick help prevent critical situations (natural disasters, civil war, etc.) and assistance aimed at mitigating their effects as soon as possible livelihoods.

ADRA in their work largely focuses on the humanitarian and development projects abroad. Each year, realized about 30 trips with humanitarian aid to the poor or (affected by the

disaster) affected countries. Through small development projects also seek to promote health care, education or employment in those countries. The international network of ADRA participates on their worldwide projects.

Primary mission o.s. ADRA is to help people in distress take control over their own lives and help them to better use those resources that are available. Help those who need it, without distinction of race, creed or religious belief.

Organizations like ADRA gain their prestige mainly lightning organizational skills to achieve the necessary assistance. Consists mainly in the ability to respond immediately to help people affected by various disasters (floods, earthquakes, etc.). At a time when the tone subscriptions they learn about these disasters commoners, their willingness to assist the maximum.

3.5. Rising money to work NO-Fund-raising

Fund-raising is a summary of activities aimed at obtaining financial and other resources to ensure the activities of non-profit organizations. It is therefore a summary of activities which seek to reach and win the confidence of potential donors.

3.5.1. Marketing

Marketing is, in the case of non-profit organizations, arts groups to meet the needs of all, it depends on which organization - clients, donors, board members, volunteers, co-workers ... It is a summary of activities that enable the organization meet its mission and achieve its program objectives and long-term stability that will focus on continuous surveys and meeting the needs of all on which it depends.

3.5.2. Public relations

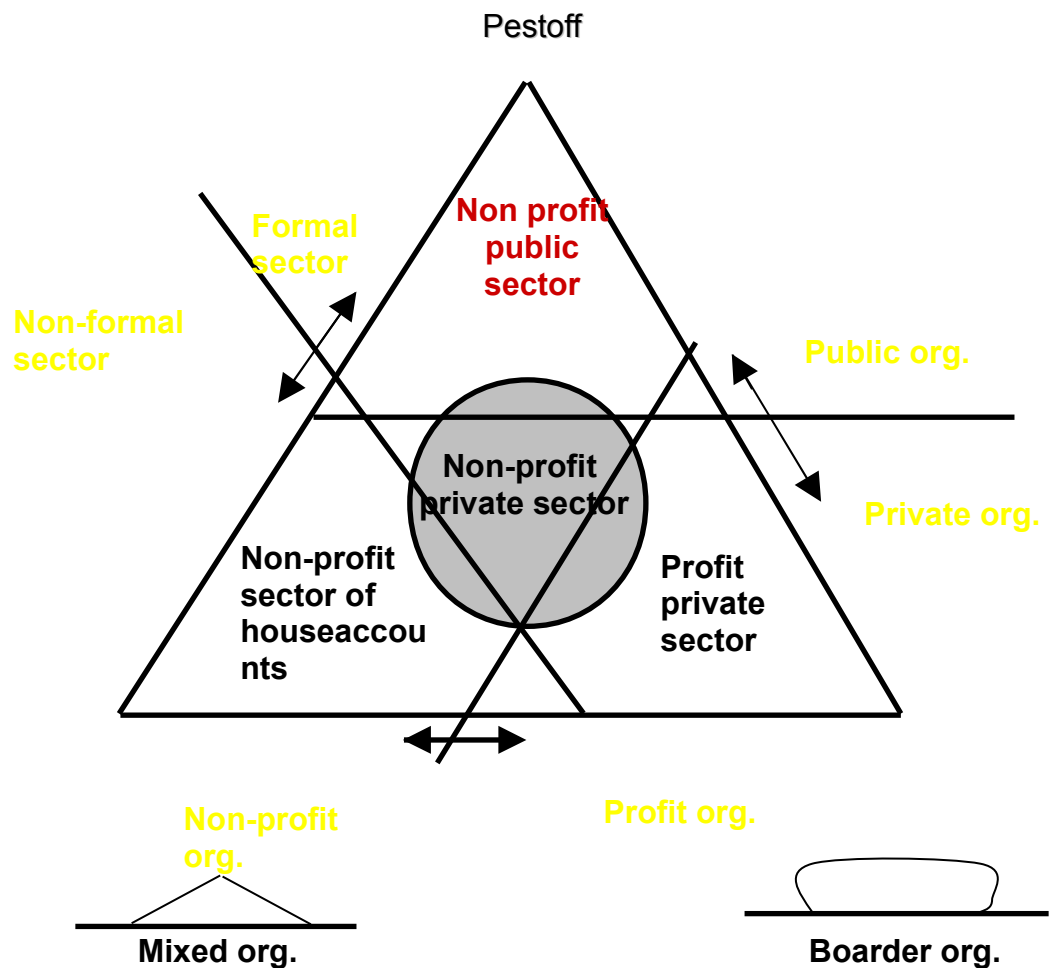
Public relations are a summary of activities through which the organization addresses all the groups on which it depends. It is a summary of activities that create a caring image of the entire organization or its individual products to the public.

This activity is part of the work of the organization and many decisions about the extent of its success. It is a concept involving various methods and procedures to raise funds for the activities of non-profit organizations. It is a strategy to successfully convince others that it is your business is important and that it pays to invest. Leads us to the second how to encourage good deeds, how to convince them that money is not everything and give them the opportunity to donate their time, interest and confidence.

With the increasing number of various collections of events and more people choose which of the projects will attend. Plays a large role in the transparency of the subsequent recovery of funds. We are finding a large group of people who just trust the companies organizing the entire contribution will reach the "right hand". If they knew how much money from the collections of terms beyond the original purpose to be: Never have not contributed. [20]

Diagram 1: The Third Sector in the Welfare triangle [Pestoff 1998]

Derivation of non-profit sector by



[21]

4. Current status in the Czech fund-raising NO

Respondents were representative of the research group of 455 NO different orientation and size of the Czech Republic. The survey results were presented publicly ■ the workshop "Towards an effective fund-raising.

The collection of data took place. June-July 2003, then conducted research and evaluation of the feasibility study. All research was conducted through questionnaires.

Non-profit organization combining the revenue from an average of 4 different types of resources. This does not mean that the proportion of these resources for their annual income is balanced. Key source of the contributions from the public budget, i.e. The ministries, regions, cities and villages. (36%). On the other hand, about 36% NO-financial without state support and does not bypass it. Approximately 20% of funds receive the organization's own activities. In this respect, the most active environmental organizations, organizations working in the field of culture and protection of monuments and service organizations. To the contrary, NO-quarter revenue is a key item of the budget. Commercial sphere filled with NO budget of approximately 11%.

Companies support mainly health organizations operating in regional development, the least the ecological organization. This support is used only by a quarter of NO.

Only about half of NO believe, that their revenue budget line as direct aid of fund-raising activities. Concentrating mainly on the organization of public events, media promotion and the issue of promotional materials and annual reports. When obtaining money prefer NO personal contact. Minority form of communication is advertising; it uses about 20% NO (in particular the "sou organizations with larger budget). Representation of the Internet and mobile phone as a fund-raising tool is statistically low - only 14% of citizens. [22]

4.1. Fund-raising in the Czech Republic

In the Czech non-profit sector lacks proper data on non-profit fund-raising organizations.

Another problem is that for-profit organizations are not aware of the possible sources of funding for their organization and provided they already know the source do not know how to apply it or how to fall into a group that can benefit from the source.

Methodology fund-raising - the methodology is very comprehensive and offers a wide range of financing options to ensure a non-profit organizations can:

- The use of fund-raising (grants, specific grants, private business, direct contributions from companies, direct donations from individual donors of permanent, non-cash donations, public collections, fund-raiser
- Forms of communication with donors
- Use of databases
- A form of money transfer

Presentation on the public - is, unfortunately, are weak and depends largely on the size of an organization that is interested in the presentation

Origin Finance

85% non-profit organizations draws funds exclusively or mostly from domestic sources, only 5% work mainly with foreign sources.

4.2. Financing of NGO's

State budget includes always two sides of one balance on the income and expenditure. The main source of income taxes, which represent up to 95% of state budget revenues. It follows that the options grant funds are: from such a high degree influenced by tax revenues and expenditures must cover all the functions of the state constitution.

The cost of operating non-profit organizations, providing a higher level of care for certain groups of disabled citizens, must therefore be divided into subsidies: the provision from the state budget and the creation of conditions for example by reducing taxes, promoting their economic, charitable and humanitarian actions.

One way to ensure the service is that it contributes to non-state organizations, such as a

subsidy policy of the state budget) for the production of these services. The non-state sectors, of course, occur as the organization was founded for the purpose of achieving profit and non-profit organizations.

In terms of using the concept of non-profit organizations should be born in mind that this "profit" is not that the organization does not profit from their activities, but that a profit again return to the main activity and is not distributed to individual owners of the company.

Budget rules provide that the state budget can be civil and elasticizing charitable companies to provide subsidies. = Endowment funds, foundations can no longer be 1 January 1999 to provide subsidies. It is clear that for those civil society is no funding from the state budget, but the provision of subsidies. The grant is provided under § 5 of the budgetary rules and rule-based subsidies such as for specific events, programs, or pre-defined areas of need.

This government has approved the principles for the provision of state subsidies to civic associations. The principles themselves are based on the principle of expedient received subsidies, which is in accordance with § 5 paragraph 2 of the budgetary rules. The basis for the provision of most grants is to announce specific programs and tasks to which the State contributes financially. In the distribution of these subsidies are involved technical departments of central government. The distribution of grants to individual central authorities must be noted that the funding level for each chapter decided by Parliament.

It is a matter of law, the extent to entrust their mission state organizations, or civic organizations. Finally, it must be remembered that the duty of the state to provide the above services and if these services rely on community-based organizations, does not relieve this obligation. It is matter of mutual trust between the state and the relevant civil organizations in the transfer of services outside the state sector. Civic organizations must have to convince us that it is able to provide services for financial and material terms and conditions specified.

State and on the other hand, the State must satisfy the intentions of the Civil Service organization to confer.

In this regard, it is extremely important to establish the credibility of civil society because in many cases it appears that these companies provide the necessary services at a much higher level because of the direct element of personal involvement and efforts at a high level. Is mainly due to the fact that companies are established from persons who consider the provision of services for volunteering and not for employment.

Another possible source of finance are so-called foreign aid. These are mainly on the EU both in national programs, and multinational programs.

There is clearly applying the principles of program funding and selection "procedures for obtaining the grants. It is a matter of evaluating the results of detailed examination. Also programs of the European Communities are already being used in this area (such as Leonardo, Socrates, etc..), The pre-accession funds and Structural Funds. This is an area that could be an important future source of funding for civil society.[23]

Provision of subsidies from the state budget will be carried out since 2000, when figures were first published in 1999. In connection with the reform of public administration and the creation of regions have been included in the results for the first time in 2002 also provided data on subsidies from local budgets, particularly for all provinces and municipalities responsible for most III. Degree.

The present results for the year 2003 this situation continues, and includes data provided by grants from two different levels:

- a) Subsidies from the state budget provided by NGOs for the complete application of the decision, according to the approved major areas of state grant policy for 2003 in accordance with Act No. 218/2000 Coll., on budgetary rules of the Republic,
- b) Subsidies from the budget of the regional and local NGOs provided both specific projects and to finance current operations organization, in accordance with Act No. 250 2000 Coll. on budget rules of territorial budgets.

Results are not for all funds provided from public funds NGOs. Do the statistics do not enter:

- Funds allocated to NGOs under Act No. 199/1994 Coll., Procurement,
- Subsidies granted "by law" (religious legal persons, and subsidies to private religious schools, and other expenses provided by mandatory.
- Subsidies granted under Act No. 130/2002 Coll. On the promotion of research and development, additional subsidies from the state budget, which were provided under the state subsidy policy (on the basis of Government Resolution No. 642/2002).

For the year 2003 based on Government Resolution No. 642/2002. Government Resolution No. 621/2001. Government Resolution No. 642/2002.

1. from state budget provided by 12 ministries.

Ministry of Justice in 2003 did not provide any funding NGOs. Ministry of Informatics in the reference year came into being. Moreover, not included in the evaluation of subsidies granted by the Ministry of Finance as trustee budget chapter General Treasury Administration.

2. The budget of all 14 regions

3. The budget of 171 municipalities responsible III. degree. The survey was sent out while in charge of all 205 municipalities III. degree. Thus a total of 34 municipalities did not provide any data and an additional 9 communities reported that in 2003 did not provide any funding NGOs. [24]

The volume of budget-profit organizations - in the attached table we can see% non-profit organizations and their annual budget to cover management.

% of non-profit organisations	Yearly budget
24 %	100 000 CZK
31 %	100 000 – 1 000 000 CZK
28 %	1 – 5 millions CZK
15 %	More than 5 millions CZK

[25]

4.3. Personal care fund-raising

Planning and decision-making on fund-raising fund-raising activities is in the hands of the organization's management and board of directors. In small and medium-sized organizations, activity of the organization's management and Board of roughly balanced. In larger organizations with annual budgets significantly decreases the activity of the Board and significantly increases the activity management.

The execution of fund-raising is largely in the hands of the organization's management. However, it is clear that this activity shifts to other persons. For large organizations are fund-raiser. In small non-profit organizations take on the role of volunteers. Overall, the fund-raiser applied in about a third of organizations.

Only a third of non-profit organization fund-raising process plan, nearly half of Think, or at least develop a strategy.

4.4. Methodology Fund-raising

Minority form of communication is advertising, which uses about 20% non-profit organizations with larger annual budget. In fund-raising activities of non-profit organizations in particular with its own count databases (54%) and publicly available databases (47%). About a quarter of organizations with fund-raising databases for all does not work.

Organizations receiving a majority of one-off payment money order or cash. Regular contributions in the form of permanent bank statement recover 24% of organizations. Representation of the Internet and mobile as a tool for fund-raising is statistically low (14%) and only occasional.

4.5. Conclusion on Fund-raising

Non-profit organization raising funds to combine their activities in particular with its mission. To a large extent while relying on government assistance. Their fund-raising activities focus mainly on raising funds from state and local authorities, and "selling" their activities and other local elected representatives, etc.

Fund-raising in the form of separate and relatively independent activities of the business type is not very common solution. Reason is, inter alia, the high proportion of direct management decisions organizations in planning, negotiating and securing funds for their operations and activities.

Probably, there are about 15 to 20% of organizations that the current situation not only think, but it seeks to actively address. Introducing position Fund-raiser (or a team with such a focus). But even in these organizations is more about presentation and lobbying than on "business".

Suggestions

- Promote, especially for large organizations, development of an independent "business to obtain funds. The business target the business community rather than on administration, where the likelihood of future large expenditure cuts of this kind.
- Use strong demand for training in fund-raising. Organize training and presentations with a significant proportion of concrete examples and case studies (eg, arranging meetings with potential users of services, etc.).
- Promote legislative changes in tax advantages for donors and sponsors

[\[26\]](#)

5. The main areas of state subsidy policy

Government-ablation of the CR No. 642/2002 of the main areas of state subsidy policy

towards NGOs in 2003 included twelve major areas in detail, structured activities to NGOs, which are subject to subsidy programs of individual ministries. These key areas were used (as in previous years) as a basis for obtaining structured data provided subsidies. [27]

Provision of social services to citizens at a disadvantage, promoting the development of specific provision of social services in socially excluded Roma communities
Protect and promote health, including care for disabled people, promote healthy lifestyles, support programs, increasing the participation of citizens in their own health, including prevention of HIV / AIDS assistance to health threats, first aid, support programs, increasing participation of disabled and chronically sick people in their own health, support programs for the equalization of opportunities for people with disabilities, effective promotion of the public activities of disabled people to secure the European Year of People with Disabilities.

Main sectors of work of non-governmental non-profit organizations:

1 environmental protection, sustainable development, environmental protection, nature conservation and landscape management of biodiversity, public involvement in decision making on the environment, environmental education, training and education, sustainable development at regional level.

2 Development of culture, preservation of cultural heritage promotion of artistic creation and its presentation, the development of progressive forms of culture, promote many cultural activities, retail, maintenance and protection of cultural monuments and traditions, promoting foreign expatriate associations and societies of friends in the CR.

3 Development of sport and physical education to improve health care and enhance the physical fitness of the population, national sports teams, including the preparation of sporting talent, increase physical fitness, special skills and habits of certain professional groups (Professional Army, the Police, Fire Rescue CR).

4 Promotions of equal opportunities for men and women's development program of equal opportunities for men and women.

5 Development support for voluntary service broadcasting organizations accredited under the Law on Volunteer Service and volunteers preparing.

6 Support for programs of national and ethnic minorities, ensuring the conditions for the realization of the rights of persons belonging to national minorities and promoting their programs and activities, including programs for the integration of Roma communities, the integration of foreigners, the fight against racism and discrimination

7 Care of vulnerable groups and problem securing a wide range of leisure time of children and youth rehabilitative and integrative activities of groups at risk of social-pathological phenomena, primary, secondary and tertiary prevention of drug addiction, crime prevention, education for participation

8 Consumer protection and the protection of tenancy relations development activities aimed at expanding consumer public legal awareness, the application of consumer protection in practice, promoting the development of the consumer movement, legal education in the field of housing

9 Assistance in the protection of unexpected events to save lives, health, nature and possessions natural disasters, accidents, war conflicts, including the preparation for these activities, humanitarian assistance in the CR and abroad.

Countries and municipalities to provide grants to NGOs, not the main areas of state policy rotary drive. Since these do not include all the main areas of NGO activities supported by the budgets of territorial units were in the survey to be distributed to the provinces and municipalities responsible also monitor the level of the category "other areas". In 2003 the local budgets provided additional 86,977 thousand. CZK for "other areas. These data were therefore of the statistics and already removed from the summary tables are presented,
[28]

5.1. Monitoring indicators

5.1.1. Number of supported projects.

Grants and contributions may be made from several sources at once, backed up by the project will be divided into several projects.

Given that the local budget subsidies may be granted on the basis of a request, do not specify the number of community supported projects. In such cases, the data were supplemented by the number of supported organizations. Information on projects is supported, especially in the case of municipalities, should be taken only with discretion.

5.1.2. Number of recipients of subsidies

Thus the number of supported organizations. Number of beneficiaries of the financial contribution may be distorted by some NGOs implemented several projects which could receive grants, both in various key areas and from various public budgets.

Such NGOs is in the file can appear as several entities. Like recent years, in 2003 was watched indicator "Newly supported organizations." Again, could be that the new organization could be supported by the budget in previous years, but in other key areas or other subsidy scheme. The indicators on the number of supported organization it must again be considered indicative only.

5.1.3. The volume of subsidies granted

Therefore granted the subsidy, which was (at the request or other rules), in decision-making providers of grants awarded by the beneficiary. As in previous years, there were also separately tracked investment subsidies. Since 2001, the new budget rules apply to the

state budget; see Act No. 218/2000 Coll. The budgetary rules for the Republic and the budgets of territorial units see Act No. 250/2000 Coll. on budgetary rules-earth budget. While the law on budgetary rules of the Republic is in the department capital funding recently used the term "programs Reproduction property" § '2 and 13 of the Act) and being introduced specific rules, law on budget: the rules of territorial budgets does not define any investment subsidies and the burden their resolution based on actual subsidies NGO providers.[29]

Commentary on the results of the

In 2003, the total amount of grants pursued NGOs from all levels of government budgets 5,409,381 thousand. CZK.

5.1.4. Grants Ministries

The volume of subsidies granted from the state budget is monitored since 1999. The total amount awarded each year has increased by approximately 15%, which is several times higher than inflation in the monitored years.

5.1.5. Institutions of EU that help the NGOs

The European Public Health Alliance (EPHA) represents over 115 non-governmental and other not-for-profit organisations working in support of health in Europe. EPHA's mission is to promote and protect the health of all people living in Europe and to advocate for greater participation of citizens in health-related policy making at the European level.

6. EU FUNDS for Czech non-profit organizations

A number of Czech non-profit organizations eagerly awaiting the full opening of EU funds and believes that "European money" fill the empty spaces of their budgets. These expectations are often not reality.

Author has focused on the issue of access of Czech non-profit organizations to European projects. These are mainly self-financing and backing up European projects. Furthermore, the conclusion of international partnerships, as well as the area is subject of European grant policy. Therefore, what problems with funding of European projects to be non-profit organizations prepare? There are some problems officially recognised by Czech Non-profit organizations.

European funds are only one of the financial resources for project implementation.

- Sources from the European Union should co-finance. The financial participation of at least 20%. European projects will require new sources of funding.
- European funds are in some cases, released after the end of the project, subject to successful implementation. The project is to be backed up.
- In less financially demanding projects, the project back from its own resource.
- To back up projects can be banking products. They are suitable for financially secured non-profit organizations capable of providing guarantees and to pay expensive bank services.
- Backup could convey the state. For example Polish non-profit organization is trying to convince the State to provide backup for European projects.
- Non-profit organizations should abandon the idea that European funds will replace the existing, much smaller volume-based subsidies and grants.
- The volume of funds for European projects, their form, scope and complexity expected that their implementation will gather a group of non-profit organizations and other social partners, with partners from the commercial area and public administration [\[30\]](#)

6.1. European NGOs and their networks

Currently at European level, minimum of 900 organizations. In addition to NGOs, these include commercial entities or employers' associations from a number of disciplines. Non-profit fields, which are about 30, representing 120-150 international organizations and NGO networks.

There are three ways in which NGOs seek to influence EU institutes: through national governments, creating a direct representation in Brussels and the creation of pan-European networks.

If we want national non-governmental organizations active at European level and are not about to open a Brussels or Strasbourg, straight from their desks, one possibility could be freed in one of European networks, associations or platforms. The NGO groups are mostly focused on a specific area in the context of specific topics or processes. Devote to such civil rights, the environment, violence and discrimination in the labor market, people with disabilities, minorities, youth, structural funds, equal opportunities, community development, public administration within the EU, etc.

In the environment that it is as biodiversity, transport, nature conservation, energy and climate change.

6.2. The most common reasons for the emergence of NGO networks:

- To efficiently collect and transmit information,
- Support members and expression of mutual solidarity,
- Sense of collective purpose, mission, values,
- Create a platform for discussion on matters of common interest,
- Promoting common objectives, particularly through lobbying in EU institutions, to negotiate a single presentation of views.

6.3. Selected European NGOs, networks, associations and platforms

Civil Society Contact Group [Act 4 Europe Campaign]

The biggest platform of public organizations in Europe. Emerge 7 of the biggest networks of European non-governmental organizations – their influence is in following areas:

- *Social Platform* - Association members are dealing with the elderly, people with

disabilities, women, children, unemployed, immigrants, poor, homeless and others. Almost 20 Czech NGOs is a member of 11 of these networks.

- *Concord* – European confederation of NGO's for humanitarian help and cooperation about development, the main aim of this association is to develop Concord influence of European Development NGOs on the European institutions by combination of professional work and promoting responsibility.
- *Human Rights and Democracy Network* – the aim of the network is to influence policy on human rights in EU member countries, and further influence preparation of financial tools by promoting democracy, public rights and peace.
- *Green 9* – the aim of group G9 is to regulate and enforce policy of European union's environmental and sustainable development
- *European Women's Lobby* – the aim is to develop rights for woman and man in Europe and connect communication between political representatives and women organizations on the European level
- *EFAH – European Federation Against Hunting* -
- *ETUC – European Trade Union Confederation*

Beside network of CSCG association in Europe we can find other institutions such are

- *European Foundation Centre [EFC]* - EFC helps to initiate a partnership of foundations in different countries, donor support, the development of community philanthropy and community foundations in Central and Eastern Europe. Is a public information centre that provides information on the activities of the Foundation, provides its members with consulting services (legislation, financial issues, networking); monitor developments in policies relating to the third sector, represents and promotes the interests of its members in the European institutions, the World Bank and the UN, where he also performs monitoring.
- *European Anti-poverty network [EAPN]* – engaged in fighting against poverty rights, social exclusion and discrimination in the EU Member States.
- *Coalition for sustainable funds* – affect the current reform of Eu funds so that their use is transparent, effective and mainly benefited for people, the environment and sustainable development
- *CEE Bank watch network* – it also aims the straighten the role of public in decision-making process in local, national and international level and inform the public about the

activities of international financial institutions and their impact on social and environmental fact.

The Czech Republic is receiving support from the European Structural Funds since the mid-nineties. Before it became a member of the European Union, has been receiving support through the so-called pre-accession instruments. After its entry in 2004, the CR involved in supporting the financial period 2000-2006. Receiving full funding, however, became in 2007, began when the new budget period 2007-2013. Czech Republic will now cover 2 of the Structural Funds, ESF and ERDF. This period of time until 2014 began the Czech Republic receives and will receive really very good financial support in projects.

The Czech Republic is one of the poorer states of the European Union in the period 2007-2013 to improve the living standards of its people to draw on EU funds of approximately € 26.7 billion, which is about 752.7 billion CZK. For comparison, the budget amount for CR 2007 was 1 040.8 billion CZK. Support from EU funds, which the Czech Republic in 2007-2013 to draw, and corresponds to 74% of the state budget, CR 2007.

Projects may be submitted by municipalities, regions, ministries, businessmen, owners of transport infrastructure, non-profit organizations, schools, research centres and others.[\[31\]](#)

6.4. Author's view on the general improvement in the granting of allowances for Non-profit organizations

The current economic situation, as our state and the rest of the world, has a significant role for government contributions to non-profits. It is therefore urgently necessary to discuss how in the future arrange to adverse effects (an excellent survey in the state budget - significant cuts), significantly hamper the functional operation of the non-profit organizations.

Ways to deal with this unfavourable situation, would certainly find more. I would personally like the way of obtaining sums of money which has recently responded to the global public to the disaster caused by earthquake in Haiti. This is the organization of cultural events attended by leading artists, with no entitlement to fees, organizational activities without payment of costs and financial profit from ticket sales, any recordings, TV broadcasts, etc., in the full amount transferred to this account for purposes of establishing non-profit organizations. The same way as artists responded Football

Association, organizing the so-called game of stars, whose proceeds were also used for financial assistance for Haiti.

For such a method of obtaining finance guaranteed at least a partial bailout fixed non-profit organizations should be top of such events held regularly at least 1 time per year. It would create a bank account guaranteed by the State. Financial amounts should be drawing at a time when the crisis situation occurs. In times of economic growth, the contributions meet the needs of the State, by this account could be effectively used to increase interest earnings. Such a security system supporting contributions would be able to become long-term reserve fund for "bad times".

Contributory actions could hold 1 time for all components, as artistic, and sports. It would be worth consideration to such an extraordinary way to support non-profit organizations, set up in their countries, Member States of the European Union. It could also establish a central account of the European Union, to which the annual financial contributions flowed from the account of each contact members of the Union. This account would be the time of an emergency (disaster) immediately available.

The current proposal might seem utopian. From experience we know that some former "utopia" are now treated as a normal reality. Implementation of this project would have to become familiar with the proposal to prevent all non-profit organizations that expressed interest in the event. After the unification of stakeholder organizations, followed by a public address social elements from which the expected performance in operations (including sponsors to ensure their implementation). Only after a positive agreement reached constituents and their representatives must make a legal examination and meet all the necessary prerequisites and conditions. Followed by discussion with the Ministry of Finance, on an account with state guarantees.

Author thinks the current situation in which the planet is located (eg Demonstrable adverse effects of warming), the contribution of such "Utopia" was at least partial insurance for unforeseen natural disasters faced by any country is not safe.

7. Profit organizations

Are established, mostly business, it's known as business. The owners can decide to keep all profit themselves, or they can spend some or all of it on the business itself. Or, they may decide to share some of it with employees through the use of various types of compensation plans, eg. Profit sharing of Employment.

7.1. Organizational structure of small for-profit organization

It seems that the typical, small for-profit business is a form of functional structure. An entrepreneur forms a sole proprietorship, or two or more entrepreneurs form a partnership. Employees are hired to do whatever tasks, jobs and roles are needed to help the business to survive. Over time, certain activities become ongoing and in support of other activities in the business. These ongoing, support activities become a "central office", of sorts.

Eventually, each employee becomes responsible for the same set of tasks, or job. At this point, the business is a form of functional structure, with a central office overseeing various major functions.

Note that the organization can, at any time, use more modern designs even within the same overall organizational design. For example, a self-managed team might be formed in a functional structure to research new ideas for products and services.

Here the author wants to show key figures needed to be taken into consideration when attempting to identify the unique aspects of your client's organization.

1. Culture of the organization

Your working culture very varies depending on the structure and chosen approach of the company towards its clients. By seeing organization's culture we can discuss personality of the organization.

For example, some organizations operate in a highly "business-like" fashion with extensive formality of rules. Other organizations pride themselves on operating in a highly informal, relaxed fashion.

2. Time Life cycle Management of the successful organization

This stage is very important as each organization has different life cycle stages. By

consulting these life cycles we can distinguish the nature of their planning, policies and procedures can change substantially between stages.

In business the author finds a so called “7 stages of business life “by keeping them an organization should work. Let's to through these facts and explain them how they affect the immediate stages of life cycle organization. In each of these stages, author will try to explain the step using 3 crucial judging lines – Challenge, Focus, Money sources.

2.1. An idea stage – this is hollow beginning of starting up a business. An idea, or a thought. There are always many challenges because we don't yet know our sector of clients. So at this stage of business we need to focus on skills, experiences and our passions. Also in this stage we are crucially relying on owners, private investors by obtaining money.

2.2. Start-up stage - your business is born and we are having our first customers. In this stage you need to learn from the profitable needs of your existing clients in order to be able to see, that your business is on the right track. In these we need to focus on tracking the right market, in order words, doing the right segmentation and conservation of cash flow. To determine money fund we still using owners, friends, and funds cash.

2.3. Growth stage – Profits are strong, but competition is remaining, revenues and customers are increasing, coming up with new opportunities and issues. By challenging here author means to sustain and develop new opportunities of how to conquer this stage. We need to focus on dealing with increased sales and customers. Here we can finally use benefits from banks and loan options, because we have just determined our own profit.

2.4. Established stage – The business has now matured with a place on market and loyal customers. Sales are not that high like before but still can managed to determine sufficient profit. We have already come to a long way, so we need to deal with issues such are economy, competitors or changing customer’s tastes. Here the focus should be made on efficiency, improvement of productivity along with outsourcing.

2.5. Expansion stage – Here author wants to explain possible new markets and distributional channels. Problem in this points of course present starting-up new stage business in a relatively new sector for the organization. To be able to saturate this new challenge, you need to allocate new products or services to existing businesses. The possibility to do so could be observant by using Joint ventures principles.

2.6. Decline stage – Every profitable organization sometimes gets to the point of decline. These negative facts are driven by changes in economy, society, decrease of sales and profits. The biggest issue is how long the business can be supported by negative cash flow.

As possible solutions we could find business ventures, cutting costs, and finding ways how to sustain cash flow. Therefore in this point our resume can decrease we may need financial aids from suppliers, customers or again owners.

2.7. Exit stage – Cashing out all the years of effort, or simply close up the business. If we decide to sell off business to someone else, we must see key objectives of doing so as are realistic valuation, financial and psychological aspects and possible financial losses. Therein the only reasonable advice that we can presume is to set-up legal buy-sell agreement, find a relevant partner get a professional overview of your accountant and financial advisor and then either decide to sell the organization or close down the business.

Each stage of authors described life cycle could vary in chronological order. Some businesses go quickly from start to end. Whether your business is a booming success or failure depends on your ability to adapt to its changing life cycles.

3. Size of the organization

The larger the organization, the sometimes more complex the nature of its issues and the more complex the actions needed to address those issues. By talking of size we measure number of divisions, products and services.

Source of the top-level leadership

The need of each organization should be to have a responsive leader that can develop systems of working and create successful strategy. The best leadership development systems are driven by business strategy. 70% of all organizations link leadership development efforts to the Business Strategy.

For example, if the source of leadership in an organization is the Board of Directors, then you will need to carefully consider the role of the Board in our project. In executive-driven businesses, we will need to carefully consider the role of the Chief Executive Officer and other executives in your project.

4. Structure and strategies of the organization

In this context, strategies refer to the overall approaches used by the organization to effectively meet the needs of its external environment, especially the needs of its customers and stakeholders. Those approaches include how the organization identifies the environment's needs and then uses its resources (for example, products, services, people and facilities) to meet those needs. Structures include organizational design, policies, plans, procedures and roles.

5. Rate of change in the external environment

Certain types of organizations are in the midst of tremendous change, for example, Technologies, health care and transportation. Often, the faster the rate of change in the External environment, the more that your projects will need to focus on helping your clients to recognize and guide change in their organizations, as well.

Leadership Core Competencies	
Setting Strategy	Engaging talent
Setting Strategy	Coaching
Strategy Communication	Delegating
Strategy Execution	Influencing
Strategy Integration	Holding People Accountable
	Attracting Talent
Operating Efficiently	Generating Revenue
Driving Efficient Processes	Business Acumen
Maintaining Product Quality	Driving for Results
Functional Knowledge	Customer Focus
Risk Analysis	Market Positioning
	Exploiting Existing Markets
	Exploiting new Markets

[\[32\]](#)

7.2. Legal form of Profit organizations

We distinguish 3 types of organizations: unincorporated, corporations and limited liability companies.

Further we can distinguish non profit, franchises, government-owned corporations, cooperatives, limited liability corporation businesses.

Now let's see differences between unincorporated, corporations and limited liability companies.

Unincorporated – as an unincorporated organization, you can be a sole proprietor or in a partnership.

Business activity is viewed by the IRS [Inland Revenue statement] as your personal activity, for example, business income and taxes are viewed as your personal income and taxes. The sole proprietor is personally liable for the business

Corporations - is formed as its own legal entity, apart from the individuals who own and/or formed the organization. The principals of a for-profit business decide to incorporate mostly to shield them for personal liability for activities of the business and to sell stock in the business. A corporate ***Boards of Directors*** oversees policy and strategy for corporations, whether for-profit or non-profit. Principals and board members of for-profit corporations typically have little or no liability for operations of the corporation, unless the owners or board members broke federal and state laws in running the corporation

Limited Liability companies- The LLC is a relatively new form that combines the advantages of a corporation (minimum personal liability, selling stock, etc.) with those of a sole proprietorship and partnership (sharing management decisions, profit, etc). The LLC is an increasingly popular form of organization.[33]

7.3. Differences between for-profit organization and non-profit organization

8 differences non-profit = profit organisations

- Is the purpose of your activity to make a profit? Generally, your activity is considered a business if it is carried on with the reasonable expectation of earning a profit.
- Do you participate in your activity just for fun? Hobbies – also called not-for-profit activities – are those activities that are not pursued for profit.
- Do you depend on income from the activity? If so, your activity is likely considered a business.
- Have you changed methods of operation to improve profitability? If so, your hobby may actually be a business.
- Do you have the knowledge needed to carry on the activity as a successful business? People who carry out hobbies just for fun, often don't have the business acumen to turn their not-for-profit activity into a profitable business venture.

– Have you made a profit in similar activities in the past? This may indicate your activity is a business rather than a not-for-profit hobby. An activity is presumed carried on for profit if it makes a profit in at least three of the last five tax years, including the current year – or at least two of the last seven years for activities that consist primarily of breeding, showing, training or racing horses.

– Does the activity make a profit in some years? Even if your activity does not make a profit every year, it still may be considered a business.

Do you expect to make a profit in the future from the appreciation of assets used in the activity? This indicates your activity may be a business rather than a hobby. If your activity is not carried on for profit, allowable deductions cannot exceed the gross receipts for the activity.

If you are conducting a trade or business you may deduct your ordinary and necessary expenses.[34]

8. AIESEC CZU Prague



AIESEC is a global, non-political independent and non-profit with special recognition organizations of students, recent graduates. Members are interested in global issues, leadership and management. AIESEC doesn't discriminate anyone with different nationality, colour, sexual orientation, ethic, social origin.

What is AIESEC global impact? - Our international platform enables young people to develop their potential to provide leadership for a positive impact on society.

What are AIESEC values :

- activating leadership
- demonstrating integrity
- living diversity
- enjoying participation in projects
- striving for excellence
- acting sustainably

Author is taking part of this association since 2008, where he became a member.

AIESEC CZU Prague belongs to one of the youngest branches of AIESEC in the Czech Republic.

It works in Business and Economics Faculty of the Czech Agricultural University in Prague.

This branch was established in spring 2001 and since 2004 is a full-fledged branch of

AIESEC Czech Republic.

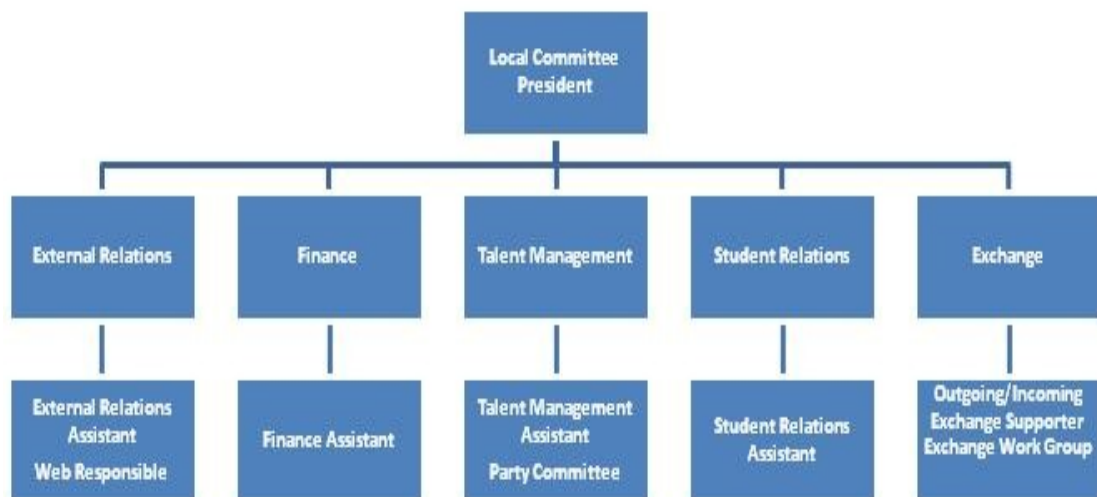
It currently has about 20 active members, which offers the possibility of leadership, creating an international network of contacts, attending international conferences, project work and foreign practices.

The possibility of using this foreign work experience makes AIESEC CZU Prague a year to 20 students currently in the Czech University of Life Sciences Prague.

Recruitment of newcomers and students, who are interested to go to practice abroad, is always 2x a year in October and spring.

Currently we host 5 trainees who work mainly for the Czech University of Agriculture and InBev.

8.1. Structure of AIESEC



[35]

Explanation of management structure of AIESEC – In Prague there are 2 branches where AIESEC operates with their members. These branches are AIESEC Prague, located at VSE [Czech Economic University] and AIESEC CZU Prague located at [Czech Agricultural University of Life Sciences Prague].

The structure from above draft is same in both of these branches with the difference of number of active members.

Each AIESEC committee has its own President that represents AIESEC local committee on the local or international scene. By scene we mean conferences, congresses, business meetings and yearly awards meetings.

Then to the president are directly reporting 5 departments. These departments with short descriptions of each of them are:

- Talent Management – this department is about to effectively manage the process used in the organization to increase development management, motivation and leadership of members as well as to manage organization to achieve better results and performance.
- External relations [student relations] - to recruit highly motivated people, to do marketing of AIESEC, communication and branding between members and university responsible.
- Outgoing and Ingoing exchange [exchange] - Right matching of student willing to go on Internship experience, preparation of students on this unique experience, integration and help to incoming foreign students, cultural activities.
- Finance – The responsibilities are to control budget, reports of AIESEC revenues and expenses as well as coordinate and supervise projects with AIESEC local committees. Lastly ensuring of financial stability of each committee.
- External relations – Communication with companies to develop partnerships/sponsorships, offer skilled and professional interns to companies and match them through AIESEC databases.

Further we have teams that are working on different topics. Currently AIESEC CZU Prague has 5 teams from which 2 teams are working on exchange issues, 1 is working together with school on international agricultural topics, 1 has established and still operating and developing relations between the Czech Republic Council and Romania Council to encourage an exchange between these 2 countries. The last one, newly opened is focusing on the international issues as it has mainly foreigners as members. Author is taking part of this team that is trying to create a value for foreigners to settle in here in the Czech

Republic.

8.2. To understand better AIESEC as a unit author has created a SWOT analysis of local branch

Strength points

- Geographical location,
- all necessary administration [governmental and private offices] located in Prague,
- strong support of Czech Agricultural University of Life Sciences Prague and AIESEC Czech Republic,
- skilled long stand executive board, no direct competition in University

Weak points

- big competition in profit companies such are Student Agency or Alfa agency, offer better and more professional services, easier to find a not skilled job, in a bad times or time of financial crisis Firms don't want to recruit and offer jobs to a students.

Opportunities

- there is a big potential in any possible way to create more projects that could be relevant grants from European Union
- to attract more students, companies
- to expand to more countries with stable board
- to increase numbers in exchange and company recruitment
- to prolong and profound relations with University
- close tide relation within teams and members in general

Threats

- difficult to keep and train members - motivation points don't work many times, students come without any idea and don't see real value of being part of AIESEC
- prevailing problem of signing new companies, that would offer a placement for our students
- economic issue – as we don't have stable income, no one can guarantee profit every year
- in the Czech Republic Czech students are not innovative nor curious about AIESEC projects, most of them don't see what AIESEC is really about. To show an example [attached No. 1], author has chosen to show project that was accomplished last semester. This project was focused to give students an idea about what we offer as an Internship

in less developing countries. Unfortunately wasn't accompanied with a big student interest.

[Note of the author: Financial situation followed by concrete number was not allowed to author to prove, because of internal policy of AIESEC CZU Prague]

8.3. An example of management and finance from France – [June – August 2009]



In France [Lyon] Author has spent one year doing his Double degree programme in Economics and Management. As a great opportunity he had been offered to work for AIESEC in Lyon and participate on creating local branch there. His position was Vice-president for Talent Management. This experience has given to him a lot of in different backgrounds of working within a company.

As mentioned this AIESEC office has been opened at the end of 2007, so the year 2008, 2009 it was second year of operating of this office. Like in any other company on the beginning everything has to be created by few commemorating members. At the time of Author come, there had been only 4 members, from whom only 1 member had any experience running a organization, so to do big progress in any kind of operation was at that time impossible.

What we had done at that time?

The main danger for us was an anonymity, event ought AIESEC is the biggest student organization worldwide; however we did manage to entertain many students to know AIESEC better. We got in touch with several institution providing different services but without money injection. That was our major problem to determine sufficient money input to be able to start doing any activities. Raising students who will work and lately go on to an Internship experience, raising companies who would employ foreign students willing to

work in Lyon, communication failures, project wrong orientation and lack of knowledge about governmental support. With these all aspect we had to collide to.

8.4. Financial situation in AIESEC Lyon

Contributions come from membership dues and EPs recruited throughout the year. A premium of 100 Euros was received after the opening of bank accounts of 10 students (partnership).

This opportunity is virtually free to develop. We just have to distribute flyers offering BNP and put their logo on posters (mandatory because the impressions were made by BNP).

Expenditure following injections on our behalf, we were able to pay the amount of LC fairly 874.73 Euros that we had this year as a member "observer" but late.

Indeed, the surrender date was for December but it was impossible to have this amount in 3 months and a half in September with only 2 members (one must be realistic). However, we pay the sum in May 2009.

8.4.1. Current Situation

It remains today a relatively small sum in the account, about 100 Euro, it must have in mind. The effort will provide the AIESEC Lyon to get the same amount of 874 Euros payable in December (or 3 ½ months to pay 800 Euros) to fill one of the criteria of unconditional "Membership Criteria" to be fatal if the LC is not respected.

Small reminder of the status of AIESEC Lyon:

2007-2008: "Interest Group" => nothing to pay the first year

2008-2009: "Group Observer" => 874.73 EUR

2009-2010: "Observer Group," extension of our status under conditions to give a last chance to survive SC => 874.73 EUR

In attachments we can see financial reports as are -

- Attachments 3 – Budget Provisional where you can see structure of chargers and products made in one year time 2008-2009. In accounting this would be called as a Cash

Flow, from proven is seen Financial result – Profit 2400€.

– Attachments 4 – Detail of charges and products, from this report is seen exactly the items that we are spending and receiving money. As this branch in France is not really well developed there are not many financial operations to be seen. This all conclude in difficult situation for this committee. So far we do not have any other company than BNP Paribas that would be in partnership with us. Companies do not know us and mainly do not trust us in Lyon. So our main receivables were receipts from Global village and Exceptional.

8.5. SWOT analysis of author's year spent in AIESEC Lyon as a Vice president of Talent Management. [created at 25.10.2008 by Lukas Bilek]

Opportunities

- Lyon offers many possibilities to develop
- Good geographical location within France, good accessibility to Switzerland, Italy
- Lyon is a student city, so big chance to attract many students by AIESEC vision

Threats

- Member threat – big student turnover – student do not stay in AIESEC long time, and mainly are only interested into going for an Internship
- Money issue, as non-profit organization it's difficult to determine money for covering our expenses
- Communication – still not created good communication with Companies
- Reliability – French people many things promise but do not keep their word, as they do not know us and do not truth us.

Strength

- No direct competitors
- Mixture of cultures together creating hard working team
- Big support from AIESEC France as a second biggest city in France with big student potential

Weaknesses

- Companies have their power decision body and headquarters in capital city Paris
- No one knows AIESEC in Lyon
- No real structure of AIESEC, members mainly not skilled

- No money
- Bad relation with school, where our office was based
- French law and administration – bureaucracy

Conclusion about author's year spent in AIESEC Lyon, proposed solutions

As you can see, this second year of the LC, but first full year in real terms of results, we made the initial results.

An overall increase was found if one looks at the total number of members working during the year, the number of members participating from one year to another and the smooth transition completed this year.

All knowledge, the files were transmitted via various means to future leaders of each department.

Few first teams were pending and with a clear intention of their operation and expansion in future.

A history of all our activities there was taken from the start to give the best possible visibility of all aspects of art Local Committee and better monitoring of our progression. It was explained to each member present.

8.5.1. Three crucial steps taken as a possible solution that this year should be well prepared to avoid another closure between the Local Committee this year:

- Planning of the year with the objectives and strategy implementation this planning has been well prepared. However, members not present during its preparation members must be informed upon their return to avoid being sidelined and therefore less have this vision of the structure and commission in head.
- Recruiting members motivated and involved.

Once again our key observation: young university students have difficulty engaging in an association that offers something more than parties, especially in the universities. They seem interested but very often see AIESEC as a "training box" via the website and the AIESEC exchange program, what we try to contradict them with all our opportunities. But we try to recruit members who really want to get involved.

-Transition:

It was well done this year. It is very important to convey to all members of this knowledge to structure and taking responsibility way as regards the organization. It's very important to see our constitution, our rights, and our duties to the AIESEC France (annual payment ...) because this lack of communication during the year can be fatal, especially this year.



8.6. Personal experience – ARIMC – Association Régionale Rhone-Alpes des Infirmes Moteurs Cérébraux

Personal experience - Our Association encourages its members to create their personal view and experience the work of non-profit organizations. Author personally has tried an experience proposed by non-profit organization ARIMC to assist high-handicapped people during their holiday time. Participating workers ensure a complete service for the handicapped - was among those services included transportation, accommodation with the provision of all services from food to personal needs of patients, creation of leisure time, etc. Social workers have been given money from handicapper families and handicappers themselves to effectively manage their holiday. The idea was to create a programme, and to take full responsibility during whole day for handicap makers. The job was very enjoyable but at the same very tireless and stressing as most of the handicapper were incapable to do anything. The main challenge for author was however to brake language barrier, as everyone spoke barely clear French, and as no one has any idea about English neither Czech.

8.7. Subclass organization in France

France generally has different structure of organizations; hence see proposed structure of non-profit organization as author had an experience to meet with.

The Members – The General Assembly, The Board of Directors, The Office, The President,

The Director General, The Directorate General, Directors of facilities and services, Professional teams

The Directorate General – as a leading function of an organization has following responsibilities – support and control of players, economic management, negotiation with enterprises and staff representative bodies, coordination of communication activities undertaken by helping users

Disability

– Adherents – active members, members users, sponsored members, benefactor members, members of law

– The Board of Directors - ADMINISTRATION The Board comprises 18 members, all volunteers, elected by the General Assembly and meets at least four times per year.

Their responsibilities - to vote on the budget documents, to define and implement the policy of creating places or facilities or services, to propose any action on the protection of persons with disabilities in the association, and this in response to a problem or prevention

– The office – among its members are – a necessarily president an active member, 2 Vice-presidents, Treasurer and any Assistant treasurer, Secretary and Joint secretary

Key figures – 670 people [children and adults] received, 500 members, 100 volunteers gathered in the Associative Action, 24 properties and services, located in the Rhone-Alpes, Central Services: Head, Social Services, ARIMC / TRAINING , 750 professional employees in the ARIMC, a total budget of 46 million euros.

9. Conclusion

The aim of this thesis was to explain and give overview of how we can divide organizations, what do they do, how operate. Author explained all possible types of non-profit and for profit organizations, their basic aim, and what value they bring to our daily lives. There have been taken several examples of different organization and of their proposed activity to citizen. The topic of how the organization finance their activities, how they operate with financial flows and what do they do with possible profit has been developed in thesis throughout many different factors.

Topic of European Union was implemented by looking at possible ways of getting funds and general aspects how European Union can influence organizational sector. Author

further evaluated this issues by understanding the non- profit sector and compared it with the profit sector.

Also the focus of this work was to elaborate current problems that organizations in this sector are facing, and devote possible ideas and solutions how to better operate. These possible solutions, author has tried to bring up to the real value in case of his practical experience working or volunteering for student organization. As a result we could see improvement of introduce management structure and financial possibilities via financing from EU.

On the basis of actual knowledge of drawing funds from EU funding is known that our country do not take full financial quota which had been donated by European Union. This observation is very often the non-profit organization whose conduct is not sufficiently familiar with the rules for granting subsidies to European Union funds. For this educational activity should Ministry - Work and Social Affairs, Ministry for Regional Development to create an information base to a level that is understandable to executives of all local non-profit organizations. The maximum amount of financial resources and drawing lines is limited in time and is payable in 2013 / period for the newcomers States of the European Union 2007-2013 /. Since 2014, these subsidies will focus more on the newest European Union countries - Romania, Bulgaria. From this we can conclude, that EU support to the non – profit or for profit organizations is sufficient but unfortunately very difficult and unclear for many organizations, that's why only small part of them are actually using any leverage aid.

Author strongly believes that in the future this won't be a problem for organizations any more and that they will be able steadily to fulfil their projects and visions.

Used literature

[4][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002 , ISBN: 8073570521 9788073570521]

[Pekova, Pilny – Public Administration and finance of public sector – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector, [Financování vybraného subjektu neziskového sektoru] Date : 20.2.2005

[6][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002 , ISBN: 8073570521 9788073570521]

[Pekova, Pilny – Public Administration and finance of public sector – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector, [Financování vybraného subjektu neziskového sektoru] Date : 21.2.2005

[11][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002 , ISBN: 8073570521 9788073570521]

[Pekova, Pilny – Public Administration and finance of public sector – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector, [Financování vybraného subjektu neziskového sektoru] Date : 22.2.2005

[12][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002 , ISBN: 8073570521 9788073570521]

[Pekova, Pilny – Public Administration and finance of public sector – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector, [Financování vybraného subjektu neziskového sektoru] Date : 23.2.2005

[23][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002 , ISBN: 8073570521 9788073570521]

[Pekova, Pilny – Public Administration and finance of public sector – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector, [Financování vybraného subjektu neziskového sektoru] Date : 24.2.2005

[19], [Hannagan, Tim J.: Marketing pro neziskovy sektor, Vyd., Management Press, Praha 1996, ISBN 80-85943-07-7]

[Hannagan, Tim J.: Marketing for non-profit sector, - Management Press, Prague 1996,

ISBN 80-85943-07-7]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector,
[Financování vybraného subjektu neziskového sektoru] , Date:15.2.2005

[20][Hannagan, Tim J.: Marketing pro neziskovy sektor, Vyd., Management Press, Praha 1996, ISBN 80-85943-07-7]

[Hannagan, Tim J.: Marketing for non-profit sector, - Management Press, Prague 1996, ISBN 80-85943-07-7]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector,
[Financování vybraného subjektu neziskového sektoru] , Date:20.2.2005

[24]

[Výroční zpráva financování neziskových organizací]

[Annual report of financing non-profit organizations], Date 21.2.2005

[25][Cesty k účinnému Fundraisingu, Spiralis, o.s., Praha 2004, ISBN 80-903015-4-1, page 13],

[Towards an effective Fundraising, Spiralis, o.s. Prague 2004, ISBN 80-903015-4-1, page 13,] ,Date 17.1.2010

[26][Cesty k účinnému Fundraisingu, Spiralis, o.s., Praha 2004, ISBN 80-903015-4-1, page 15]

[Towards an effective Fundraising, Spiralis,o.s., Praha 2004, ISBN 80-903015-4-1, page 15] , Date 20.1.2010

[27][Peková, Pilný – Veřejná správa a finance veřejného sektoru – Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

[Peková, diligent - Public Administration and Finance Public Sector - Aspi Publicion 2002, ISBN: 8073570521 9788073570521]

cited in Bilek L. – Bachelor Thesis – Financing of chosen subject of non-profit sector,
[Financování vybraného subjektu neziskového sektoru] , Date 10.3.2005

[28][Výroční zpráva financování neziskových organizací]

[Annual report of financing non-profit organizations]

Date: 15.2.2005

[Cesty k účinnému fundraisingu, Spiralis, o.s., Praha 2004, ISBN 80-903015-4-1, page 17]

[Towards an effective Fundraising, Spiralis,o.s., Praha 2004, ISBN 80-903015-4-1, page 17], Date 20.2.2010

[32]Leadership Development Practices of top-performing organizations, Ninth House, Inc.
All rights reserved, January 2006

Date 14.2.2010

[33] Carter McNamara MBA, PhD, Authenticity Consulting, LLC, 1998-2009, ©
Copyright 2005, Authenticity Consulting, LLC;

Managing transactions : Making the most of changes , ISBN-10:0738208248 , ISBN-13:
978-0738208244, Date:14.2.2010

Internet links

[1] <http://navrcholu.cz/Texty/o-nas/podporujeme-dobrocinne-projekty-a-organizace/>
<http://en.navrcholu.cz/Texts/about/supporting-charity-and-benevolent-organizations/>

Date : 20.2.2005

[2] <http://navrcholu.cz/Texty/o-nas/podporujeme-dobrocinne-projekty-a-organizace/>
<http://en.navrcholu.cz/Texts/about/supporting-charity-and-benevolent-organizations/>

Date : 20.2.2005

[3] katalogove cislo T18100746

<http://www.psp.cz/docs/laws/listina.html>

<http://www.psp.cz/cgi-bin/eng/sqw/hp.sqw> – en.

Date : 25.2.2005

[5][<http://www.mameotevreno.cz/html/>]

<http://www.mameotevreno.cz/html/index.php?s1=4&s2=7> - en

Date : 15.2.2005

[7]http://portal.gov.cz/wps/portal/_s.155/701number1=227%2F1997&number2=&name=&text=], zákon c.227/1997 sb., http://portal.gov.cz/wps/portal/_s.155/19005 – en.

Date: 23.2.2005

[8] [<http://www.nasedite.cz>]

<http://www.nasedite.cz/webmagazine/home.asp?idk=247> - en.

Date 20.3.2005

[9][<http://www.divokehusy.cz>]

<http://www.divokehusy.cz/english/> - en.

Date 20.3.2005

[10][<http://www.satpo.cz/nadacnifondy.asp>]

Date 20.3.2005

[13][<http://neziskovky.cz/cz/fakta/zpravodajstvi/celorepublikove-akce/4114.html>]

[www.esipa.cz/sbirka/sbsrv.dll/sb?DR=SB&CP=1990s576] Date 22.3.2005

<http://neziskovky.cz/cz/ostatni/2493.html> - en

Date 15.2.2005

[14][www.vitaova.cz/clanek.asp?id=126]

Date 18.2.2005

[15][http://cs.wikipedia.org/wiki/C%C3%ADrkev_a_n%C3%A1bo%C5%BEensk%C3%A1_spole%C4%8Dnost]

Zákon č. 3/2002 Sb., o svobodě náboženského vyznání a postavení církví a náboženských společností a o změně některých zákonů

Date 22.3.2005

[16][ww.kormidlo.cz/index.shtml?apc=c995a-__&cat=3707]

Date 25.2.2005

[17][www.kormidlo.cz/index.shtml?apc=c995a-__&cat=3707]

25.3.2005

[18][<http://navrcholu.cz/Texty/o-nas/podporujeme-dobrocinne-projekty-a-organizace/>]

Date 10.2.2005

[21]<http://www.mbs.ac.uk/research/hsi/newsevents/documents/Alex.pdf> – page 19,20

Co-Production : The Third Sector and the Delivery of Public Services

ISBN-13: 9780415439633 Date 10.2.2008

[22][<http://nno.ecn.cz/index.stm?apc=nN1x1--&s=F>] Date 15.1.2010

[29][www.neziskovky.cz and other links]

[31][<http://obcan.ecn.cz/index.shtml?apc=ej--1-&t=246605>]

[<http://www.act4europe.org/code/en/default.asp>]

Date 10.2.2010

[34][<http://www.examiner.com/x-9354-Seattle-Unemployment-Examiner~y2009m8d17-Is-your-business-a-hobby--IRS-tells-all>] Date 20.2.2010

[35][http://www.aiesec.org/cms/aiesec/AI/Western%20Europe%20and%20North%20America/DENMARK/AIESEC%20ASB/about_us/Structure/] date 15.2.2010

Other resources

Starting and Running a Non-profit Organization – Joan M. Hummel

Publisher: University of Minnesota Press; 2 Sub edition (July 1996)

ISBN-10: 0816627770

ISBN-13: 9780816627776

How to form a non-profit corporation – author Anthony Mancuso

Publisher: NOLO; 6th edition (October 30, 2004)

ISBN-10: 0816627770 **ISBN-13:** 978-0816627776 The Nonprofit Handbook:

Everything You Need to Know to Start and Run

Your Non-profit Organization – Gary M. Grobman

Publisher: White Hat Communications; 4 edition (January 1, 2005)

ISBN-10: 192910913X **ISBN-13:** 978-1929109135

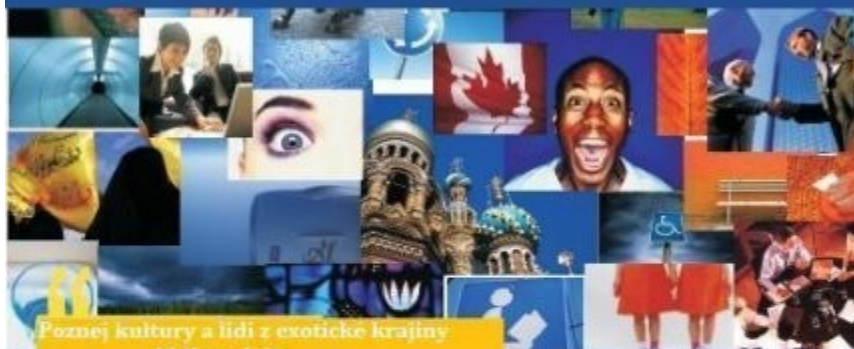
Attachments:

BUDGET PROVISIONNAL			
LC NAME / 2008-2009			
Charges		Products	
Fees EP	80.00	Fees EP Bureau Local	100.00
Fees TN	400.00	Fees TN Bureau Local	1360.00
LC Fees	0.00		
Local fee	20.00		
T-Shirt bought	0.00	T-Shirt Sold	0.00
Seminaries - fees	0.00	Transfer members seminars	0.00
Fees EP	0.00	Transfer members transport	0.00
Displacements Meetings	0.00	Subventions	250.00
Events	20.00	Soirées	0.00
Global Village	50.00	Global Village	450.00
Services of banks	30.00		
Exceptionable	0.00	Exceptionable	840.00
Regulation	0.00	Regulation	0.00
Total	600.00	Total	3000.00
		Resultant	2,400.00 €

Attachments 3, uploaded 06.3.2010 – AIESEC LYON FRANCE, Lukas Bilek

Dépenses et Recettes			
	Dépenses	Recettes	Net
Local			
Local/Local	000		
Electricité	000		
Connexion Internet	000		
Téléphone Fax, Fouritures	000		
Photocopies	2000		
Assurance	000		
Total	2000	000	-2000
Frais LC			
Frais 1 (au SPARK Grenoble)	000		
Frais 2 (au Natl Coléste)	000		
Total	000	000	000
Frais Étudiants			
EP-Fees	000	1400	
Frais/Étad	000	000	
Total	000	1400	1400
Frais Entreprises			
TN-Fees		000	
Frais pour activités Tâmes	000		
Total	000	000	000
Frais de Salles			
Éclair	000		
Salles		000	
Total	000	000	000
Séminaires - Frais de voyage			
Frais de voyage			
	000	000	
	000	000	
	000	000	
	000	000	
	000	000	
	000	000	
International Conf	000	000	
Total fees	000	000	
Frais de transport			
	000	000	
	000	000	
	000	000	
	000	000	
	000	000	
	000	000	
International Conf	000	000	
Total transport	000	000	
Total	000	000	000
Frais de Transport - Frais de voyage			
Déplacements FGV	000		
Total	000	000	000
Événement			
Événement		000	
Total	2000	000	-2000
Global Village			
Siberion		2000	
Ventes		2000	
Aides	000		
Frais de matériel et de matériel	5000		
Frais de voyage et de voyage	000		
Aides	000		
Total	5000	4000	4000
Subventions			
Dies		2000	
Événement		500	
Total	000	2500	2500
Événement			
Frais/abonnement	3000		
Total	3000	000	-3000
Exceptionnel			
Exceptionnel	000	8000	
Total	000	8000	8000
Régularisation			
	000	000	
Total	000	000	000
Total	12000	18000	18000

Zahraníční odborná stáž



Poznej kultury a lidi z exotické krajiny
 Afriky a Asie,
 Najdi si svoji stáž v těchto zemích,
 Zjistí co nevíš před odjezdem, seznám se

Zajištěné ubytování a pomoc s
 pracovními doklady
 Péče před a během praxe ze strany
 AIESEC a mnohem více

AIESEC ti nabízí možnost poznávat nové kultury a zdokonalovat se v oboru tvého studia. Prožij 1,5-18 měsíců dobrodružství.

Přihlas se na www.aiesec.cz

Máš ještě dotazy? Přijď se zeptat: **Kdy : 14.12.2009, od 19 h.- 21h.**

Kde : Kruhová hala - kruháč

Občerstvení zdarma

www.aiesec.cz

[Attachments NO. 1, date of uploading 21.2.2010]created by Lukas Bilek



[Attachments No.2, date of uploading 28.2.2010]