

# COMPARATIVE RESEARCH IN EUROPE



Fundació  
Horta Sud



Cofinanciado por el  
programa Erasmus+  
de la Unión Europea



Erasmus+



Udruga Gluhih Nagluhuh NovaGradiska (CROÀCIA)  
ATCE Speranta Ramniceana (ROMANIA)  
AKTO Humans Rights and Democracy (PORTUGAL)  
NECI Diktio gua Evropaiki politotita ke taftotita (XIPRE)  
ENLIGHT PROJECTS (UNITED KINGDOM)

## FUNDACIÓ HORTA SUD

### Spain

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#### Steps for creating a new organization

##### Gráfica ilegible

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#### Basic national rules for associations

Organic Law 1/2002, of 22 May, regulating the right of association  
Royal Decree 949/2015 of 23 October which creates the National Register of Associations.

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#### Basic regional rules for associations

Law 14/2008 of 14 novembre, associations of the Region of Valencia

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#### Complementary rules in youth associations

Royal Decree 397/1988

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#### Number of people needed to create an association

3

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#### Is it compulsory to register an association in a Register of Associations?

Yes

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#### Which?

National Registry / Regional Registry

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#### web for the procedure of constituting new associations

[www.mir.es](http://www.mir.es)  
[www.gva.es](http://www.gva.es)

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#### Age of members of a youth association

From 14 to 30 years old

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#### Regulations on Voluntary work

Law 4/2001 of 19 June, of Volunteering. CV  
DECREE 40/2009, of regulation of Volunteering. CV  
Law 45/2015 of Volunteering at national or supra-national level

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#### Types of compulsory insurances

Liability for associations. Accident and liability for volunteers

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#### Organizational tax. Tax rate.

25% Corporate Tax Law 2/2014. 10% for those under Law 49/2002 [public utility associations or foundations]

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#### VAT tax for youth activities

*Exempt: Law 37/1992 of 28 December, of the Value Added Tax. Article 20.1.8.º benefits of welfare services listed below conducted by public law entities or private establishments of social basis:*  
*a) Protecting children and youth. Be considered activities of protecting children and youth the rehabilitation and education of children and youth, assistance to infants, custody and care of children, conducting courses, hiking, camping or children's and youth travel and other similar borrowed for persons under twenty five years old.*

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#### Percentage of associated people in the country

30%

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#### Source of this figure

Centro de Investigaciones Sociológicas

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#### Websites for resources on organizational management

[fhortasud.org](http://fhortasud.org)  
[soluciones.org](http://soluciones.org)

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#### Relationship with Public Administration

Colaboration agreements  
Grants  
Providing services

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#### Are the associations managing public spaces or services?

Yes

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**Legal framework for doing it**

1. Colaboration agreements
  2. Competitive bidding.
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**Are there rules where the subsidiarity principle is reflected in the management of public services by associations?**

No

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**Webs or apps for participation**

<http://democracy3.eu/recursos/?lang=es>

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**Other useful resources you find for organizational management**

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## UGNG

### Croatia

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#### Steps for creating a new organization

1.  
Select the name of the Association and drafting of the statute  
-Determine who are the founders of the Association, name and residence of the Association, establish who can be a member, what is the purpose of the Association and who will be in charge of representing it, making a draft of the statute and several other questions
  
  2.  
Founding Assembly  
-Make a decision on the establishment of the Association and acceptance of the statute  
-Application for the entry in the National Registry of Associations shall be submitted to the county office for general administration according to residence of the Association to get a decision on registration
  
  3.  
Designing a stamp of the Association  
-After designing a stamp it is necessary to send an application for the registration of business entities to the State Bureau of Statistics to get identification number and to be listed according to National classification of activities
  
  4.  
-After opening bank account for the Association, filled and verified form for entry in the Register of non- profit organizations (RNO-P) needs to be send to the Ministry of Finance
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#### Basic national rules for associations

The Law of Associations, 01 of october 2014, regulating the right of associations  
Rules on the content and method of keeping the Register of Associations of Republic of Croatia and Register of foreign associations in the Republic of Croatia, January 2015, regulating national Register of associations and the foreign associations based in Croatia.

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#### Basic regional rules for associations

None.

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#### Complementary rules in youth associations

None.

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#### Number of people needed to create an association

3

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#### Is it compulsory to register an association in a Register of Associations?

No; but if the association is not registered in the Register of associations in the Republic of Croatia the association is not applicable for public funding through projects and programs.

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#### Which?

Register of associations in the Republic of Croatia or Register of foreign associations in Croatia. If your association is registered in the above mentioned, it's also compulsory to register in the Register of non profit organization that is within Ministry of Finance.

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### web for the procedure of constituting new associations

[www.zaklada.civilnodrustvo.hr](http://www.zaklada.civilnodrustvo.hr); <http://int.uzuvrh.hr/default/hrv.asp>  
<https://gov.hr/moja-uprava/aktivno-gradjanstvo-i-slobodno-vrijeme/udruga/osnivanje-i-registracija-udruga/417>

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### Age of members of a youth association

This is not regulated by Law itself, and the Law says that each person can be a member of an NGO without upper age limit; the lower age limit is 14. However, every NGO has the right to regulate it with their Statute. In this case it's usually from 14 to 35.

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### Regulations on Voluntary work

Law of Volunteering, June 2007. ; February 2013.

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### Types of compulsory insurances

If an NGO has employees they have to pay health insurance and pension fund for those employees. For volunteers: insurance from accidents at work and occupational diseases. For international volunteers: health insurance. All other insurances are optional; and each NGO can decide for themselves.

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### Organizational tax. Tax rate.

According to Law on profit tax, non profit organizations are not obliged to pay any tax. The only exception is if the non profit organization is providing a commercial service; then they have to pay tax, but only on the profit made with this service; not the overall profit they gain in a year.

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### VAT tax for youth activities

Non profit organizations in Croatia are not obliged to pay any additional tax for any activity whatsoever if their yearly income is not higher than 230.000,00 KN. In case it is, the tax is under the rate of 25 %. However, when organizing activities and buying materials as ultimate user they pay VAT as it is in Croatia, under the 25 % rate.

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### Percentage of associated people in the country

Religious institutions: 57,8 %  
Sport, culture or amateur art: 16,3 %  
Professional associations (related to labour market): 12,8 %  
Political party: 12,7 %  
NGO in general: 10,7 %

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### Source of this figure

Institute for Social Research in Zagreb;  
GOOD Initiative <http://goo.hr/wp-content/uploads/2015/09/Rezultati-istra%C5%BEivanja-percepcije-i-stavova-ispitanika-o-gra%C4%91anstvu.pdf>

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### Websites for resources on organizational management

<http://programsalter.hr/PDF/Menadzment%20za%20organizacije%20civilnog%20drustva.pdf>  
<http://www.volonterski-centar-ri.org/o-volonterskom-centru/publikacije/>; <http://www.udruga.hr/>

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### Relationship with Public Administration

Grants

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### Are the associations managing public spaces or services?

No

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### Legal framework for doing it

Non available.

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### Are there rules where the subsidiarity principle is reflected in the management of public services by associations?

No

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### Webs or apps for participation

<https://udruga.gov.hr/udruga/info/2816>

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### Other useful resources you find for organizational management

[http://www.odraz.hr/media/156630/nvo%20prirucnik\\_kuharica%20za%20udruga\\_elektronsko%20izdanje\\_srpanj%202010.pdf](http://www.odraz.hr/media/156630/nvo%20prirucnik_kuharica%20za%20udruga_elektronsko%20izdanje_srpanj%202010.pdf)

## ATCE - SR

### Romania

#### Steps for creating a new organization

Gráfica ilegible

#### Basic national rules for associations

Government Ordinance no. 26/2000, of 30 January, on the associations and foundations [updated]  
Law 22/2014, of 13 March, amending and supplementing the Government Ordinance 26/2000 on associations and foundations

#### Basic regional rules for associations

N/A

#### Complementary rules in youth associations

Youth Law no. 350/2006, of 25 September

#### Number of people needed to create an association

3

#### Is it compulsory to register an association in a Register of Associations?

Yes

#### Which?

National Register of Legal Persons without Patrimonial Aim / Registry of Associations and Foundations - in Court / Register Federations - the General Court

#### web for the procedure of constituting new associations

N/A  
N/A

#### Age of members of a youth association

14 / 35

#### Regulations on Voluntary work

Law 78/2014, of 26 June, regulating volunteering activity in Romania Documents for volunteer:

- voluntary agreement;
- volunteer job description;
- volunteer Protection sheet.

#### Types of compulsory insurances

Accident and liability for volunteers

#### Organizational tax. Tax rate.

Law no. 227/2015 regarding the Fiscal Code / Law no. 358/2015 amending the Fiscal Code / Law no. 207/2015 regarding the Fiscal Procedure Code

#### VAT tax for youth activities

N/A

#### Percentage of associated people in the country

28%

#### Source of this figure

Institutul National de Statistica Bucuresti  
<http://www.insse.ro/cms/>  
[http://www.insse.ro/cms/sites/default/files/field/publicatii/anuarul\\_statistic\\_al\\_romaniei\\_1.pdf](http://www.insse.ro/cms/sites/default/files/field/publicatii/anuarul_statistic_al_romaniei_1.pdf)

#### Websites for resources on organizational management

<https://beta.hartavoluntariatului.ro/>  
<http://www.cenres.ro/>

#### Relationship with Public Administration

Colaboration agreements  
Grants

#### Are the associations managing public spaces or services?

Yes

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**Legal framework for doing it**

Agreement and protocol

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**Are there rules where the subsidiarity principle is reflected in the management of public services by associations?**

No

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**Webs or apps for participation**

<https://beta.hartavoluntariatului.ro/>

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**Other useful resources you find for organizational management**

Internal procedures / European procedures for quality management in youth work, developed in Erasmus+ project "Involvement to Quality", 2015-2-RO01-KA105-015509

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## AKTO

## Portugal

**Steps for creating a new organization**

In Portugal we have a fast process to create an organization ruled by the Law 40/2007 of 24th August ordinance number 1421/2007 of 7th November; 1. Choose a name and statues approved in advance. 2. Nominate an accountant. 3. Go to a desk "Associação na Hora" and pay 300€ (200€ if is a student association);

**Basic national rules for associations**

Law 40/2007 of 24th August ordinance number 1421/2007 of 7th November; Law 23/2006 of 23rd of June

**Number of people needed to create an association**

2

**Is it compulsory to register an association in a Register of Associations?**

Yes

**Which?**

National Registry

**web for the procedure of constituting new associations**

[www.associacaonahora.mj.pt](http://www.associacaonahora.mj.pt)

**Age of members of a youth association**

Youth aged 30 or less; 35% of executive body. Should be created with the minimum of 20 people

**Regulations on Voluntary work**

Law n.º 71/98, of 3rd November

**Types of compulsory insurances**

We should have working insurance if they are working at the organization. Also with volunteers.

**Organizational tax. Tax rate.**

None. We have a registration fee to open an association.

**VAT tax for youth activities**

All of the association in Portugal should have a VAT number, but no VAT taxes.

**Percentage of associated people in the country**

No Data

**Websites for resources on organizational management**

<http://www.voluntariado.pt/left.asp?04.02>

**Relationship with Public Administration**

Grants; advocacy; colaboration agreements;

**Are the associations managing public spaces or services?**

Yes

**Legal framework for doing it**

Agreement and protocol

**Are there rules where the subsidiarity principle is reflected in the management of public services by associations?**

No

**Webs or apps for participation**

<http://www.entrajuda.pt>

**Other useful resources you find for organizational management**

[http://www.pista-magica.pt/Pista\\_Magica/Inicio.html](http://www.pista-magica.pt/Pista_Magica/Inicio.html)

## NECI

### Cyprus

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#### Steps for creating a new organization

1. A specific application for registering an organization/association is addressed to the Registrar (person appointed by Council of Ministries to register societies and institutions), Minister of Interior of Republic of Cyprus. To the application will be attached a memorandum of organization/association, the names and addresses of administration members, the articles of the association [the Statute] duly signed by 20 members and bearing a date, the emblem of the organization and a description of movable and immovable property in possession of the organization at the moment of submission of the application. All these documents are prepared usually by a lawyer . 2. Registrar will check all the documents and their content if it is made by the law. This procedure takes between 6 - 12 months. 3. At the end the Registrar shall accept the application, enter the organization/association in the Register upon payment of the prescribed fee and issue a certificate of registration in a prescribed form. This certificate shall be published in the official Gazette of the Republic which will be a conclusive proof of the date of registration and of compliance with all legal requirements. The articles of the organization/association certified by Registrar shall be kept in his file. Upon the issue of a certificate of registration the organization/association will acquire full corporate personality.

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#### Basic national rules for associations

The societies and institution laws of 1972 and 1997

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#### Basic regional rules for associations

Non existent regional rules for associations due to the small size of the Republic of Cyprus

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#### Complementary rules in youth associations

There are no any complementary rules for youth associations.

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#### Number of people needed to create an association

20

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#### Is it compulsory to register an association in a Register of Associations?

Yes

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#### Which?

Register of the societies and institutions

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#### web for the procedure of constituting new associations

[www.moi.gov.cy](http://www.moi.gov.cy)

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#### Age of members of a youth association

18+

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#### Regulations on Voluntary work

1. The Pan Cyprian Volunteerism Coordinative Council Law 152/89.
  2. The Pan Cyprian Volunteerism Coordinative Council Law 61(1) 2006
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#### Types of compulsory insurances

There is no any compulsory insurance for associations.

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#### Organizational tax. Tax rate.

Non-profit organizations and associations do not pay any taxes in Republic of Cyprus.

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#### VAT tax for youth activities

There are no any VAT taxes for youth activities in Cyprus.

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**Percentage of associated people in the country**

No data

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**Websites for resources on organizational management**

[www.ngo-sc.org](http://www.ngo-sc.org)

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**Relationship with Public Administration**

Ocasional collaborations

Providing services

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**Are the associations managing public spaces or services?**

Yes

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**Legal framework for doing it**

Collaboration agreements

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**Are there rules where the subsidiarity principle is reflected in the management of public services by associations?**

No

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**Webs or apps for participation**

[www.necieu.wix.com/neci](http://www.necieu.wix.com/neci)

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## ENLIGHT PROJECTS

### UK

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#### Steps for creating a new organization

Step 1: decide if a charity is the right option  
Step 2: decide on your charity's purpose  
Step 3: choose a charity structure  
Step 4: write a governing document  
Step 5: choose a name  
Step 6: find trustees Step 7: fund your charity's work

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#### Basic national rules for associations

Legal requirement: to be a 'charitable purpose' (as defined in the Charities Act 2011) it must:  
fall within the descriptions of purposes in the Charities Act and  
be for the public benefit – the 'public benefit requirement'  
Legal requirement: to be charitable, a purpose must satisfy both of these criteria.  
The purpose must be certain so that, if necessary, it could be enforced by the court.

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#### Number of people needed to create an association

3

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#### Is it compulsory to register an association in a Register of Associations?

Yes

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#### Which?

Charity commission

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#### web for the procedure of constituting new associations

[www.gov.uk/government/organisations/charity-commission](http://www.gov.uk/government/organisations/charity-commission)

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#### Age of members of a youth association

6- 25 years

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#### Types of compulsory insurances

Employers liability

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#### Organizational tax. Tax rate.

Charities don't pay tax on most types of income as long as they use the money for charitable purposes.

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#### VAT tax for youth activities

The Value Added Tax Act 1994 section 31 provides that goods and services specified in Schedule 9 to the Act are exempt from VAT. Schedule 9, Group 6, Item 6 (as amended by Statutory Instrument 1994/2969) specifies when facilities supplied by a youth club or an association of youth clubs are exempt from VAT

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#### Percentage of associated people in the country

765,000 people employed in the UK voluntary sector

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#### Source of this figure

[data.ncvo.org.uk](http://data.ncvo.org.uk)

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#### Websites for resources on organizational management

[www.gov.uk/government/organisations/charity-commission](http://www.gov.uk/government/organisations/charity-commission)

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#### Relationship with Public Administration

Providing services  
Collaboration

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#### Are the associations managing public spaces or services?

Yes

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#### Legal framework for doing it

Charities Act 2011

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#### Other useful resources you find for organizational management

Companies house, UK Gov

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