First of all, I would like to thank the German National Committee of ICOMOS and the University of Katowice/Poland for the organisation of this seminar on legal structures of private sponsorship and participation in the protection and maintenance of monuments. I would like to greet the speakers who have dealt with the issue of the legal forms in their own country. It was very important to have a comparative view of the legal forms.

I am going to explain the different legal forms in France. Prior to that, I raise again the importance of private sponsorship in France: In fact the private sponsorship granted by firms is evaluated at about 800 million francs. For private persons, it is very difficult to know exactly the value of their expenses; it is about one or two billion francs. These numbers concern all the “public interest” sectors, such as culture, health, the environment, etc.

When studying firms’ sponsorship, we can observe that protection and maintenance of monuments is often chosen by the firms: 9 % of the firms’ choice is the protection of monuments or to buy pictures for museums. (The most important and diversified one. There are three sorts of associations, according to the law:

- Undeclared associations, without any legal status.
- Declared associations, ruled by the 1901 Act.
- Public utility associations, specially registered, which constitute a small part of declared associations.

We know very little about undeclared associations: churches or informal neighbourhood groups. Declared associations are the most widely spread category. The 1901 Act is the most liberal and flexible legal status of the French law. And it is the main reason why this status has not changed ever since. Very diversified organisations chose that legal status, individual persons have created legal associations to restore monuments or to buy pictures for museums. (The most important is La Société des Amis du Musée du Louvre.) The 1901 Act explains that an association is “a convention consisting of two or more individual persons who permanently put in common knowledge or activity, with another aim than sharing profits.”

The creation of an association must be declared at the “préfecture”, a local authority. Today, the number of declared associations is unknown; 600 000 to 700 000 is an estimation. Declared associations are created also by legal persons, by firms that want to enter into partnership with another firm, for monument maintenance. For instance, the association for sponsorship of Evry (a middle-sized town near Paris) comprises many medium-sized firms. The actions are multiple: young artists’ exhibitions, etc.
Organizational Forms for Private Sponsorship in Germany
and Presentation of the Alfred Toepfer Stiftung F.V.S.

Under the legal system of the Federal Republic of Germany there are essentially three types of organisation available for private sector activity and sponsorship in the area of monument preservation:

1. The association (Verein)
2. The limited company (GmbH)
3. The foundation under civil law (Stiftung)

The association is the most common organisational form for all forms of activity within the private sector. There are over 240,000 associations in Germany.

By contrast, the corresponding Directory of the Federal Association of German Foundations 1994 only lists around 5600 foundations. There are no statistics about charitable limited companies. The number of limited companies is about 610,000 in total.

These forms of organisation have the following differing characteristics:

- The association has members, of whom there must be at least seven when it is set up, but of whom there are usually more. Its distinguishing features are the uncomplicated way...