



NIOK CIVIL REPORT 2025¹

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■ Introduction: The state of civil society in Hungary—NIOK Civil Report 2025

■ In 2025, we are publishing the NIOK Civil Report for the first time. We have prepared this summary in the hope that it will support the work of Hungarian civil society organisations by presenting the data available on the sector and outlining the processes and lessons that can be drawn from the data. We trust that the publication will be useful for those interested in the civil society, those involved in civil society research and development, as well as professionals involved in corporate responsibility and ESG systems². The aim of our report is to partially fill the gap in available data on the civil society in Hungary and to provide a comprehensive, easy-to-understand summary that helps to raise awareness and make the work of Hungarian civil society organisations more visible.

In this civil society report, we focus specifically on so-called traditional (“classic”) civil society organisations³: our research and analysis focuses on foundations and

1 The NIOK Civil Report was commissioned and produced by the NIOK Foundation with the support of the Embassy of the Netherlands in Hungary. The report was finalised on 30 November 2025, covering events up to 1 November 2025, with the latest statistical data in the report being from 2024.

2 ESG: a sustainability framework for companies that evaluates them based on environmental, social and governance criteria.

3 In terms of organisational nature, the vast majority of non-profit organisations in Hungary (foundations and associations) belong to the so called classic or traditional civil sector. This term and classification is used by the Hungarian Central Statistical Office (HCSO – KSH), and the NIOK Foundation also works with this part of the civil sector. Other forms of civil society (such as informal groups, non-profit companies or interest groups) are not discussed, or only tangentially in this report.



associations registered in Hungary. The NIOK Civil Report is primarily based on the processing of professional literature, databases and news published in the press, supplemented by our own surveys, interviews and database analyses. We relied primarily on the following data sources:

- the latest (2024) statistical data available from the Hungarian Central Statistical Office (HCSO – KSH) non-profit register;
- the NIOK Foundation’s own research data and feedback from organisations using its services;
- major research and key publications (2024) affecting the sector.

Our report covers three main topics in 2025:

- in the first chapter, we summarise the macro-environmental changes that have had a significant impact on the sector in recent years;
- in the second chapter, we paint a general picture of the civil sector based on data from the Hungarian Central Statistical Office,
- and finally, we look at the fundraising opportunities available to civil society organisations, with a particular focus on the system of normative (formula-based) public funding and the latest trends in individual donations.

1. Changes in the operating conditions of civil society in Hungary

By 2025, the civil society in Hungary had become one of the most vulnerable areas of the democratic institutional system. Tighter legislation, the establishment and operation of the Office for the Protection of Sovereignty, anti-civil government communication, the stigmatisation of international funding (as “foreign influence”) and its possible sanctioning, the lack of European Union funds, and the politically motivated distribution of state funds have all combined to restrict the scope of action of civil society organisations. The ongoing legal and financial uncertainty is creating an environment in which the functioning and long-term survival of civil society is already under threat in some areas. In this chapter, we review the major macro-processes of recent years, particularly the last two years, that have directly or indirectly affected the functioning of civil society organisations.

1.1 Background (2013–2023)

Civil society organisations in Hungary—i.e. communities independent of the government and the market—have been operating in an increasingly challenging macro environment in recent years. Although the 2011 civil law incorporated most of the earlier proposals made by civil society, several subsequent changes—such as the reinterpretation of public benefit (Prekácza, 2012)—ultimately had a mixed



impact on the functioning of the civil society. After 2013, however, the government consistently restricted the scope of civil society organisations, hindering their operations with smear campaigns and legal measures. The government investigations launched in the case of the Norwegian Civil Support Fund and the pejorative use of the terms “foreign support” and “NGO” indicate the process of delegitimising independent civil society organisations (Mikecz, 2020).

At the same time, organisations linked to the government (Válasz Online, 2022), also known as GONGOs (*government-organised non-governmental organisations*), have grown stronger, operating with state and corporate resources to ensure the “civil” legitimacy of the government’s narrative. Meanwhile, truly independent organisations have been increasingly forced to rely on private donations, international sources, 1% tax donations, and project-based funding, which significantly limits their sustainability and long-term operational planning (Gerő – Kerényi, 2020).

The government further increased the pressure on the civil society with the 2017 law designating foreign-funded organisations (Act LXXVI of 2017) and, following its ruling of illegality by the Court of Justice of the European Union in 2020, with the extension of the 2021 audit by the Court of Auditors (Nonprofit.hu, 2022). In an increasingly centralised political system, there is little room for independent civil society perspectives: not only have subsidies become highly politicised, but the channels for asserting interests have also become narrower and less transparent. Civil society organisations are given unrealistically little time and opportunity to consult on public legislative changes (K-Monitor blog, 2024).

In addition to the use of legal and political instruments, changes in the funding environment are also further restricting the civil society’s room for manoeuvre. The so-called church supplementary subsidy is an additional state resource that church-run social, child protection and educational institutions receive on top of their normative subsidies (Government Decree No. 489/2013). This additional funding means that church operators are able to perform the same public tasks as civil society organisations under much more favourable operating conditions (Péteri – Szilágyi, 2022). The transparency of public funds is also compromised by the lack of full accountability on the part of the churches. Church subsidies have thus distorted competition and created significant resource disparities between state, civil society, private and church-run institutions. The result was often that local governments and civil society operators were forced to hand over their institutions, along with all their assets, to churches, which were able to continue operating them with more stable and higher state support. In the long term, this led to the marginalisation of civil institutions, the erosion of sector neutrality and the increasing structural vulnerability of the civil society.

This period also saw the emergence of the pressure to digitise—2013 was the year when electronic administration was introduced in the civil society. Subsequently, new online technologies, which appeared in almost all areas of operation, forced the often ageing membership and leaders of civil organisations to continuously



learn, develop and transform. With the arrival of the coronavirus in Hungary, even organisations that had not previously needed to do so were forced to digitise (Nonprofit.hu, 2020). During this period, the situation was particularly difficult for civil society organisations that relied on community activities, face-to-face meetings and events. In addition to economic and legal issues, the transformation of the communication space also posed a serious challenge for Hungarian civil society organisations. Civil society organisations, which typically have small budgets, are finding it increasingly difficult to get their messages across to their target groups amid the growing communication noise (Gulyásné, 2015).

1.2 Major events shaping the civil society (2024–2025)

1.2.1 Establishment and operation of the Office for the Protection of Sovereignty

In 2024–2025, the civil society space and its operating environment continued to shrink. The Sovereignty Protection Act established the Sovereignty Protection Office with broad powers, whose official purpose was to “protect against foreign influence” (Act LXXXVIII of 2023). However, according to civil society actors, the Office actually serves to intimidate independent organisations, reinforce negative public sentiment against the civil society, and stir up hostility (Transparency International Hungary, 2025; Hungarian Helsinki Committee, 2025). The Office’s first report attempted to portray the work of independent civil society and media actors as “foreign influence” without any evidence (Telex, 2024)—Átlátszó.hu, Transparency International Hungary and the Hungarian Helsinki Committee have also been the target of investigations and attacks by pro-government media—and has since regularly listed organisations (Sovereignty Protection Office, 2024; Sovereignty Protection Office, 2025). a record number of countries have joined the lawsuit brought by the European Court of Justice against the law (European Commission v Hungary, Case C-829/24).

According to the Hungarian Helsinki Committee, the government has been using the concept of sovereignty as a political tool in recent years: the rhetoric of protecting national independence actually serves to protect those in power and silence critical actors such as civil society organisations, independent media and human rights defenders (Hungarian Helsinki Committee, 2024). The Office operates with broad data collection and investigative powers, without independent oversight or effective legal remedies, which poses a risk to the exercise of fundamental rights. Politically controlled communication and constant stigmatisation keep the civil society in fear and force organisations into self-censorship, which in the long term could lead to a gradual weakening of the diversity of social dialogue and democratic participation. Although the Office cannot formally impose sanctions, public listing is stigmatising in itself, virtually impossible to defend against, and further reinforces mistrust of civil society (Sovereignty Protection Office, 2025; Child Rights Civil Coalition, 2025).



1.2.2 The draft law on ‘transparency in public life’

On 6 May 2025, the Prime Minister announced that “the government will discuss the parliamentary motion submitted [...] to bring organisations that are financed from abroad and claim to be civil society organisations under control”. On 13 May, János Halász, a Fidesz member of parliament, did indeed submit his own motion, a draft law on “transparency in *public life*”, in response to which more than 300 media outlets and civil society organisations issued a joint statement within a short period of time (Hungarian Parliament, Bill No. T/11923, 2025). According to the statement, the proposal⁴ is in fact an authoritarian power grab aimed at silencing critical voices and further weakening democratic institutions (444.hu, 2025). The draft not only adversely affects civil society organisations and independent media, but also threatens businesses and individuals, meaning that anyone who expresses an opinion contrary to the government’s position or stands up for social responsibility could become a target. According to the Civilisation Coalition, the government is labelling independent actors as “serving foreign interests”, even though, as they put it, “Hungary needs civil society (Civilisation Coalition, 2025). It needs a diverse, multi-stakeholder democratic public life and debate.”

The effects of the draft law were immediately felt in the civil society: according to research by the NIOK Foundation, 86% of the organisations surveyed believed that the proposal in its current form was unjustified and that if it became law, it would significantly hamper the day-to-day and long-term functioning of civil society (Nonprofit.hu, 2025). In some cases, government attacks strengthened the individual supporter base, but in general they resulted in uncertainty, project stoppages, uncertain donors and staff attrition (Hungarian Helsinki Committee, 2025). *“It highlighted significant levels of uncertainty and vulnerability in our own and other organisations. Decades of hard and dedicated work are being called into question, and all this work may be lost forever,”* said one respondent to the NIOK Foundation’s survey. According to a survey by the 21 Research Centre, 52% of the population believes that the government’s real aim with this law is to silence critical media and civil society organisations, while only 26% believe that the aim is genuinely to increase transparency (Telex.hu, 2025).

The proposal, known as the “law on transparency in public life,” was removed from the parliament’s agenda in June 2025. Although the government justified this with further consultations, others believe it was due to internal disputes, resistance from banks, or the European Commission’s concerns about the rule of law (Forbes.hu, 2025; Népszava.hu, 2025).

⁴ The draft and its amendments would retroactively withdraw the 1% tax donations offered in 2025 from the organisations listed in the register, tighten the definition of „international support”, impose asset declaration and administrative obligations, allow on-site inspections, and make it possible to impose fines of up to 25 times the amount of the support, among other things.



1.2.3 Restriction of freedoms, new provisions, government narrative

In parallel with the targeted restrictions on rights, government communications also took on an increasingly harsh tone. In his speech addressed to the entire Hungarian society on 15 March 2025, Viktor Orbán announced an “Easter clean-up” and used the expression “the bugs have overwintered” to refer to those whom the government treats as enemies, including judges, journalists, politicians and civil society organisations (24.hu, 2025). This dehumanising rhetoric portrays political opponents not as debate partners, but as “pests to be removed”. All this undermines the foundations of democratic debate and social pluralism and fits in with the government’s communication strategy against civil society. According to an investigative news portal, the government has also ordered political wiretapping, which is almost unprecedented in the European Union (Forbes.hu, 2025).

Political campaigns and attacks using legal instruments not only affect the civil society in general, but also hit the most active, government-critical areas particularly hard. The scope of action of nature conservation organisations is further restricted by, for example, measures to facilitate the authorisation of environmentally polluting investments and regulations allowing the clear-cutting of protected forests⁵ (Szabad Európa, 2025; Portfolio.hu, 2025). A symbolic example of the crackdown on civil society and the right to freedom of assembly is the legislation passed on 18 March 2025, which led to the banning of Budapest Pride, one of the most important annual events for the domestic LGBTQ community (Act III of 2025; Index.hu, 2025). The decision not only infringes on the rights of sexual and gender minorities, but also narrows the constitutional framework for assembly and freedom of expression, further reinforcing the tendency to use legal means to limit the visibility and voice of critical social groups. However, the ban and political pressure did not achieve their goal: Budapest and Pécs Pride 2025 became a success story because many people decided to take to the streets despite the uncertain circumstances and risks (Euronews, 2025; Human Rights Watch, 2025). Although the organisers faced targeted surveillance, administrative obstacles and restrictions on assembly, the government’s actions paradoxically mobilised a record number of participants, who marched in the spirit of protest and community solidarity. Thus, Pride was no longer just a matter for the LGBTQ community, but also became a protest against broader government pressure on civil society, signalling that many are prepared to stand up for the protection of civil liberties and democratic norms.

While legal and political pressure is increasingly restricting the space for civil society, funding decisions affecting day-to-day operations are also creating significant inequalities within the civil sector. For example, the institutional maintenance activities of civil society organisations continue to be insufficiently recognised. A good example of this is that the government has amended the energy compensation support rules for 2025, which are intended to offset additional expenditure for

⁵ Not only power but also economic interests drive the narrowing of social control.



state-run public education and vocational training institutions, only in the case of church-run institutions, but not in the case of civil society organisations (Government Decree No. 101/2025). Similarly, most measures lack sector-neutral thinking, so the civil sector is consistently left out of the support system (National Association of Social Catering Organisations, 2025).

Although the decision was not made with the specific intention of targeting civil society, the government's decision to end the provision of free electronic signature certificates to civil society organisations represents a serious step backwards. From 1 November 2025, this places an unfair burden on a large part of the domestic civil sector: according to NIOK's calculations, organisations with lower incomes will have to spend up to 10% of their annual income on certification.

1.2.4 Changes in the international environment

Based on the Hungarian government's communication and legislative practice regarding civil society, it is clear that the government is extremely distrustful of international forms of financing; accordingly, Donald Trump's suspension of USAID funding was welcomed as a positive step. This funding opportunity, as is the case worldwide, has also had a negative impact on a significant group of Hungarian organisations (Reuters, 2025).

The European Commission's 2025 Rule of Law Report highlights that in Hungary, "the deteriorating operating environment for civil society organisations and legal uncertainty continue to restrict the space for civil society" (European Commission, 2025). The report identifies the law on the protection of sovereignty and the political influence on the distribution of resources as the most significant factors limiting civil society's room for manoeuvre. Several lawsuits are currently pending before the European Court of Justice due to legislation affecting Hungarian civil society.

At the same time, in 2025, the European Commission began developing a European Civil Society Strategy⁶, which was published in November (European Commission, 2025; Nonprofit.hu, 2025). The civil society strategy aims to strengthen the democratic participation, protection and financial stability of civil society organisations—this process could also represent a significant resource for the Hungarian civil society sector.

Furthermore, at the end of 2024, the Council of the European Union adopted a new regulation on environmental, social and governance (ESG) rating activities (Council of the European Union, 2024). This change induces major changes in companies, shifting from CSR (corporate social responsibility) -based approaches to a new way of thinking that will also reshape the field of corporate donations (Bartal et al., 2025).

⁶ In the preparatory process for developing the strategy, the NIOK Foundation organised an expert event where participants could jointly consider how they could contribute to shaping the strategy, with a particular focus on strengthening the participation, protection and sustainable financing of civil society organisations (Nonprofit.hu, 2025).



2. General overview—civil society organisations according to HCSO data

This chapter summarises the situation in the sector, primarily based on publicly available data from the Hungarian Central Statistical Office (HCSO – KSH) non-profit register for 2024⁷ and earlier⁸. In addition, one-off data requested from HCSO under a specific data request were also used to analyse aspects related to certain types of income.

According to HCSO data, between 2010 and 2023, the total revenue and number of employees of traditional civil society organisations in Hungary increased significantly, while the number of organisations and volunteers decreased. In 2024, the number of organisations showed a slight increase, while the number of volunteers continued to decline, but revenues and the number of employees continued to rise. Different changes emerge depending on the field of activity: several areas, such as sport, culture and environmental protection, strengthened in terms of all indicators examined (number of organisations, real value of total revenue, number of employees and volunteers), while other areas experienced a decline in one or more indicators.

A detailed analysis of the HCSO data in Hungarian can be found here (Kiss, 2025). In this chapter, we present a summary of the general functioning of civil society organisations in a condensed form.

2.1 How many are we?—Changes in the number of organisations

In 2024, there were 54,483 traditional “classic” civil society organisations (associations and foundations) operating in Hungary⁹, accounting for the majority (87.7%) of the entire non-profit sector. Within traditional civil society organisations, there were 18,591 foundations (34.1% of organisations) and 35,892 associations (65.9%). The other legal forms—non-traditional civil society but non-profit—are much less numerous. (Figure 1)

7 We worked with the latest statistical data from 2024, which was published in October and November 2025.

8 See the list of analysed data sources at the end of the document.

9 The legal forms of civil society organisations can be divided into three main groups: the first group includes traditional “classic” civil society organisations (private foundations, hereinafter referred to as foundations), associations and federations (hereinafter referred to as associations). The second group consists of non-profit enterprises (non-profit companies, public and asset management foundations). The third group consists of interest groups (public bodies, employers’, employees’ and professional organisations) (HCSO, 2024a). We refer to the legal forms belonging to the latter two categories primarily for the purposes of comparison and for statements that apply to the non-profit sector as a whole.

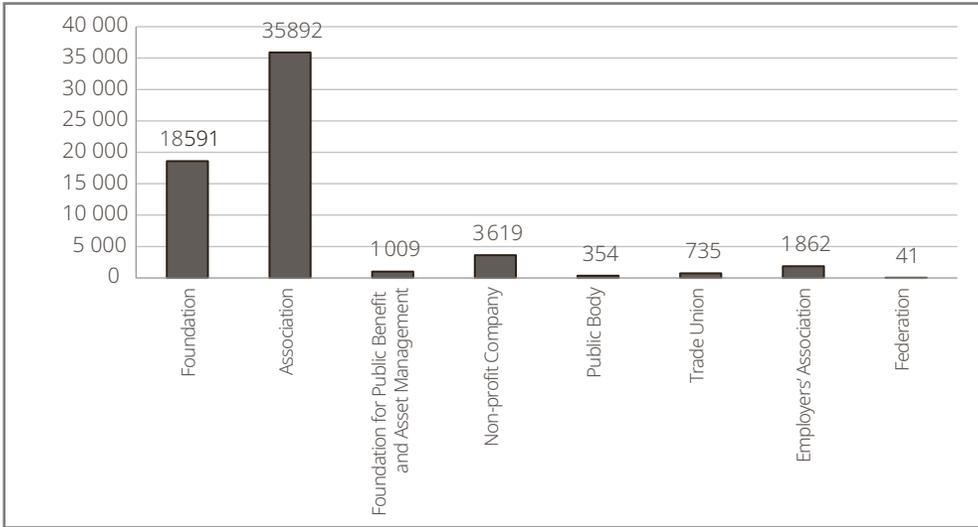


Figure 1: Number of non-profit organisations by legal form (number, 2024)

Source: Own compilation based on non-profit data series from the Hungarian Central Statistical Office

Overall, since 2010, there has been a decline in both the traditional civil society sector and the entire non-profit sector (4.3% and 4.4%), but a slight increase was observed in 2024 (1.6% and 1.7% compared to 2023). Within the traditional civil society sector, the number of foundations declined during this period (15.2%), while associations showed a slight increase (2.4%).

2.2 Successful operating models—changes in total revenue

In 2024, the total revenue of traditional civil society organisations was HUF 1,402 billion, while the total revenue of the entire non-profit sector reached HUF 4,469 billion. In real terms¹⁰, traditional civil society organisations increased their revenues by a total of 79.7% since 2010, while the entire non-profit sector saw an even greater increase of 101.5%. Accordingly, although revenues increased in real terms, the share of traditional civil society organisations in the total revenues of the non-profit sector decreased proportionally (from 35.2% to 31.4%). Revenues are also characterised by a high degree of concentration. As can be seen in the diagram below, in 2024, 27.3% of non-profit organisations had annual revenues of less than HUF 500,000, 38.8% had revenues between HUF 500,000 and HUF 5 million, 24.9% had revenues between HUF 5 and HUF 50 million, and 9% had revenues of more than HUF 50 million (Figure 2). It is important to note, however, that the latter, i.e. the 9% of organisations with the highest revenues, accounted for 93.1% of total revenues.

¹⁰ Cumulative inflation was 84.5% by 2024.

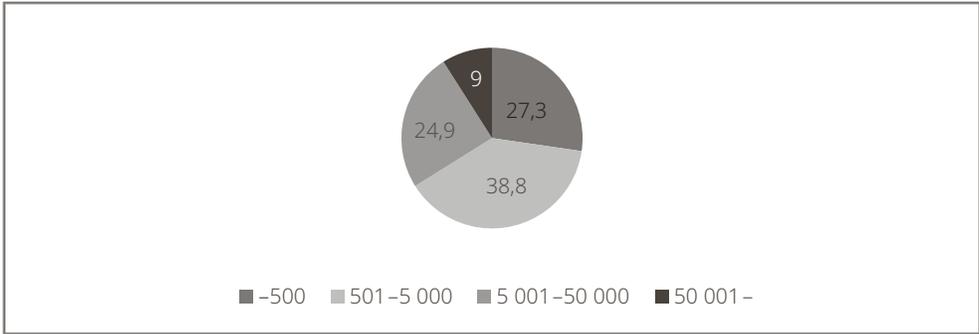


Figure 2: Distribution of non-profit organisations by revenue (thousand HUF) (%), 2024)

Source: Own compilation based on HCSO non-profit data series

Among the classic forms of civil organisations, associations had revenues of HUF 839 billion and foundations had revenues of HUF 563 billion in 2024. Compared to the previous year, this represents an 8.1% increase¹¹ in real terms for associations, taking into account 3.7% inflation, and an 8.9% decrease in real terms for foundations. Since 2010, associations have increased their revenues by 99.8% in real terms, while foundations have increased theirs by 56.2%.

In NIOK's experience, the overall modest growth of civil society organisations compared to the sector as a whole, and the stagnation and decline of foundations, is no coincidence. It took considerable civil society efforts to prevent this from becoming more pronounced. Few organisations have been able to achieve real growth in the recent period, and the gap with the non-profit sector as a whole is widening. The larger organisations that were able to access international funding or were able (and willing) to be close allies of government efforts were best able to respond relatively well, thus ensuring and strengthening the continuity of their domestic activities.

Under the current circumstances, the organisations that have typically been able to develop are those that fall into one or more of the following categories:

1. they receive significant tax breaks (e.g. corporate income tax earmarking scheme – TAO),
2. receive special state subsidies and normative funding (e.g. churches),
3. are known internationally,
4. have a strong domestic brand and/or social base,
5. have close ties to the government,
6. they have marketable services,
7. (among smaller organisations) rely on volunteer work and have a very low budget.

¹¹ In NIOK's view, the increase in the total revenue of associations may be largely due to the growth of civil society organisations linked to large aid organisations receiving hundreds of millions of forints in state support for social services.



2.3 High concentration of revenues and direction of international funding—main figures for revenue types

When examining the individual types of revenue¹² between 2010 and 2024, we find different trends among traditional civil society organisations and within the non-profit sector as a whole. In the non-profit sector as a whole, the proportion of public funding and economic activities is higher than in the case of traditional civil society organisations. At the same time, the proportion of private support and income from core activities is higher in traditional civil society organisations. Since 2010, the total amount of all types of income has increased in real terms for both traditional civil society and non-profit organisations, but to different degrees, so their share of total income has changed differently (Figure 3).¹³



Figure 3: Development of revenue types in the total non-profit sector and within traditional civil society organisations (% , 2010–2024)

Source: Own compilation based on HCSO non-profit data series

12 For detailed subcategories of domestic private support and international support, see here.

13 Public funding can be considered the most significant source of income, and their share has increased both for traditional civil society organisations and for non-profit organisations as a whole. However, the proportion of private funding decreased in both groups. The proportion of revenue from core activities decreased overall for non-profit organisations, while it increased for traditional civil society organisations. The proportion of revenue from economic activities decreased for traditional civil society organisations, while it increased for the non-profit sector as a whole. See Figure 9 of the detailed analysis.



The high concentration of revenues can also be seen in terms of the share of certain types of revenues, since although the majority of organisations receive public funding, only 2.7% of the entire non-profit sector receives at least HUF 100 million in public funding, and they account for 90.4% of all state support. This proportion is lower in the case of traditional civil society organisations, with 1.5% receiving HUF 100 million or more in state support, accounting for 73.1% of all state support. Overall, traditional civil society organisations receive 27.1% of all state support to the non-profit sector.

Domestic private support is common, with more than half (58.9%) of traditional civil society organisations receiving this type of income, but only 3.3% receive international support. In terms of the amount of support, traditional civil society organisations receive the majority (83.3%) of all domestic private support, while only 37.8% of international support goes to them. Over the years, the share of traditional civil society organisations in domestic private support has increased, while their share in international support has decreased compared to other non-profit legal forms.¹⁴ This shows that the civil sector is not the main beneficiary of international funding, as they receive barely a third of such funding, while domestic private donors seek them out almost exclusively.

2.4 Just over 1 employee per civil society organisation—more employees, fewer volunteers

In 2024, traditional civil society organisations employed a total of 67,647 people, which represents a significant increase of 81.8% compared to 2010.¹⁵ Non-profit organisations employed a total of 177,019 people, which is 23.4% higher than in 2010. The proportion of civil society organisation employees in relation to the total non-profit sector increased significantly, from 25.9% in 2010 to 38.2% in 2024.

Between 2010 and 2024, associations showed the largest growth among traditional civil society organisations, with the number of employees increasing by 86.7%. In the case of foundations, there was a moderate increase until 2023, followed by a sharp rise in 2024, resulting in an overall increase of 75.5% since 2010. In proportional terms, non-profit companies remained the largest employers between 2010 and 2024, although their share declined slightly. (Figure 4)

¹⁴ See Figure 17 of the detailed study.

¹⁵ The number of employees includes the number of full-time, part-time and temporary employees employed in the given year.

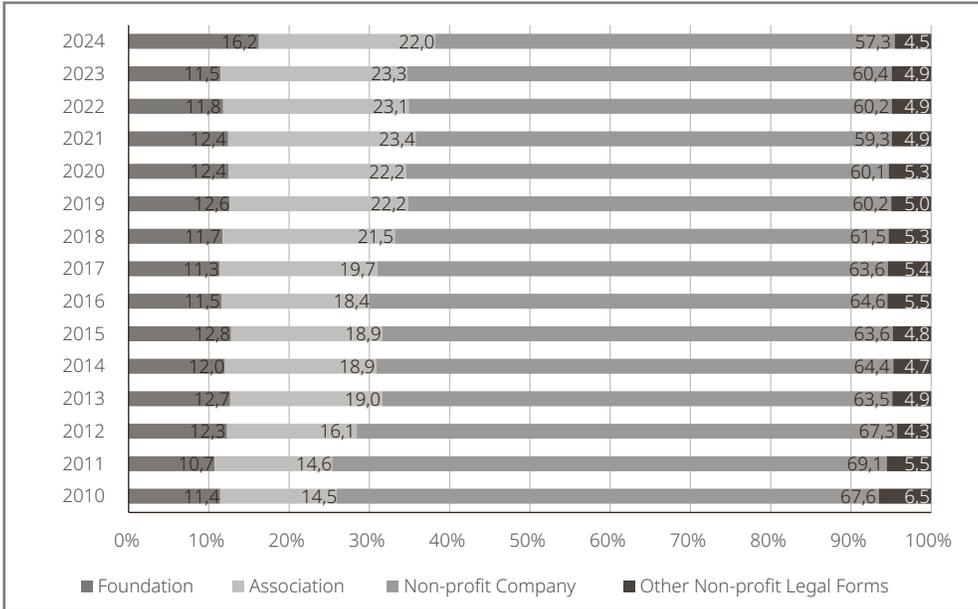


Figure 4: Changes in the proportion of employees by legal form (% , 2010–2024)

Source: Own compilation based on HCSO non-profit data series

In 2024, the number of volunteers in the traditional civil sector was 350,682, which is 94.3% of the total number of volunteers in the non-profit sector. There has been a decline since 2010: the number of volunteers in the traditional civil sector has fallen by a total of 10.9%. This trend can basically be explained by the decline in the number of volunteers in associations with a larger number of volunteers (23.2%), while in the case of foundations, there has been a 44.4% increase.

2.5 Sports has grown more than fivefold—characteristics by activity group

In 2024, the most significant areas of activity in terms of the number of traditional civil society organisations were sport (18.7%), leisure and hobbies (18.2%) and culture (16.9%). Between 2010 and 2024, the largest increase occurred in the field of sport, but significant growth can also be seen in the categories of culture and environmental protection.¹⁶

In real terms, the revenues of traditional civil society organisations increased most significantly in the sports category between 2010 and 2024, more than quintupling (437.4%). There was also significant growth in the areas of culture, social services and education. Revenues also increased in the areas of religion, leisure,

¹⁶ For the percentage change in each indicator examined, see Figure 40 in the detailed analysis.



hobbies, environmental protection, legal protection, international relations and healthcare. In contrast, several areas showed a decline in real terms: civil protection and firefighting, economic development and labour affairs, public safety, urban development and housing, politics, research, multi-purpose grant distribution and non-profit associations, as well as professional and economic interest representation. By 2024, sport will become dominant (29.4%), while social welfare (19.3%) and education (15.5%) will remain prominent, as in previous years (Figure 5).

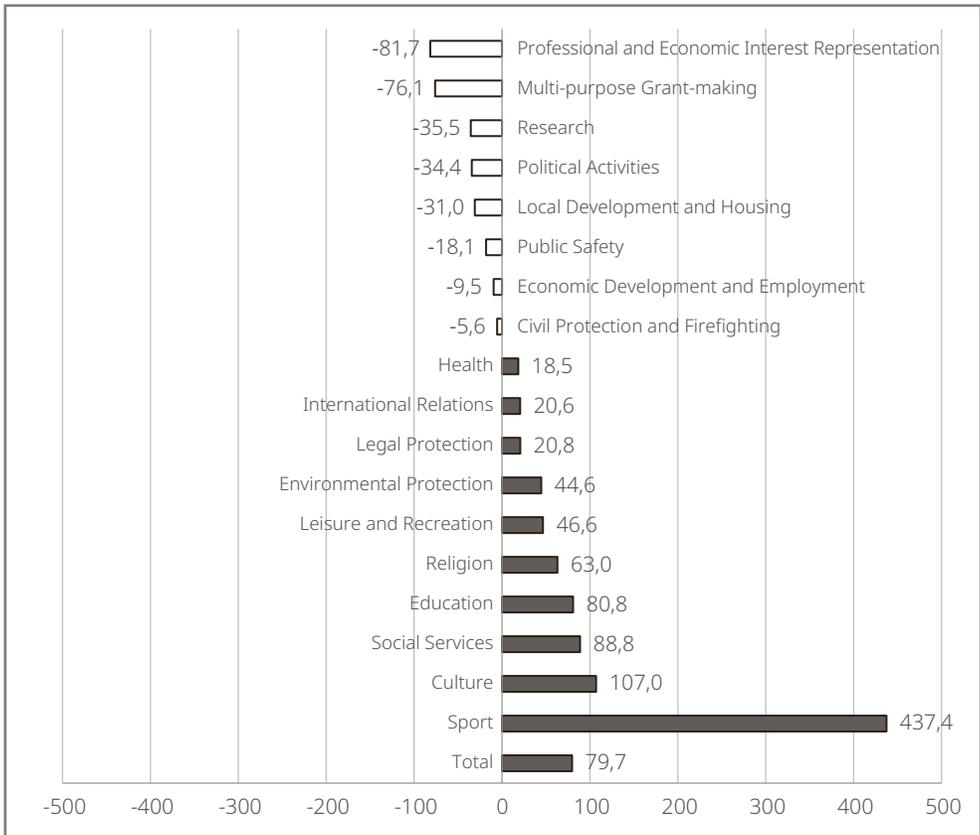


Figure 5: Percentage change in the real value of the total income of traditional civil society organisations by activity group (% , 2010–2024)

Source: Own compilation based on HCSO non-profit data series

Between 2010 and 2024, the number of people employed in the traditional civil sector grew most significantly in the areas of sport (415.7%) and culture (358.8%), while significant growth was also seen in social welfare (88.4%). There was more moderate growth in the categories of religion, leisure, hobbies, legal protection, public safety, education and environmental protection. In contrast, there was a significant decline in civil protection and firefighting, multi-purpose grant distribution,



non-profit associations and professional and economic interest representation. In addition, employment also declined in the areas of healthcare, research, politics, urban development and housing, international relations and economic development, and labour affairs. In proportional terms, the highest number of volunteers in 2024 was in the field of social care (30.9%), but sport (22.1%) and culture (16.8%) also had a high proportion.

In terms of volunteering, there was a significant increase in environmental protection, religion, education, culture, social welfare and professional and economic advocacy, while there was a dramatic decline in multi-purpose grant-making and non-profit associations, legal advocacy and politics. In 2024, the highest number of volunteers was in the areas of culture (15.9%), leisure and hobbies (15.8%), social care (14.9%) and sport (11.8%).

In summary, based on data from the Hungarian Central Statistical Office (KSH), the area of sport has seen the most development among traditional civil society organisations. Significant development can also be identified in the areas of culture and environmental protection, as all indicators examined in this chapter (number of organisations, real value of total revenue, number of employees, number of volunteers) show an increase for organisations belonging to these activity groups. Despite the declining number of organisations, we can also see growth in the areas of social welfare, education and religion in terms of the other indicators. Some activity groups (such as leisure, hobbies, legal protection and healthcare) declined in some respects, while their other indicators strengthened. At the same time, other areas (such as public safety, professional and economic interest representation, international relations, civil protection, research, economic development and labour affairs, urban development and housing, politics and multi-purpose grant distribution, and non-profit associations) have experienced a decline in most or all respects.

2.6 The most disadvantaged at the forefront—regional differences

From a regional perspective, the ERKE 2025 study provides a more detailed analysis of the development of the situation of traditional civil society organisations between 2014 and 2023 (ERKE, 2025). According to the analysis, at the county level, the number of organisations is most closely related to the size of the population and the number of settlements - mainly towns and “urban” settlements, and the social and economic development of the county in question is also a relevant factor, as the number of organisations is higher in the case of a higher number of settlements, districts and their inhabitants classified as disadvantaged (i.e. in a worse situation) in terms of development.¹⁷

¹⁷ In our opinion, in addition to (or instead of) the greater local activity described in the studies, targeted development grants and other tender advantages may also be encouraging this.



The differences between settlement types are also summarised in the above-mentioned study. According to this, the number of organisations registered in villages increased¹⁸ between 2014 and 2023, but decreased in county seats¹⁹.

3. Civil society organisations' fundraising opportunities in the light of various studies

In this chapter, based on the literature and NIOK's own data, we look behind the figures of the Hungarian Central Statistical Office (HCSO) and examine the opportunities available to civil society organisations in each area of fundraising.

One important issue in civil society is securing funding. The conditions for this are determined partly by the external environment—i.e. the available resources—and partly by the organisations' own fundraising knowledge and capacity. Here we focus primarily on external opportunities: what financial opportunities are available to civil society organisations in Hungary today?

The operation of civil society organisations is guided by the pursuit of non-profit, social and community goals. Securing the necessary financial resources is one of the fundamental conditions for this, but at the same time it remains "only" a means to fulfil the mission. Since most public benefit activities cannot be operated on a for-profit basis, civil society organisations usually rely on external support to maintain their operations.

The Hungarian Central Statistical Office (HCSO) distinguishes between five types of revenue sources for civil society organisations²⁰ (HCSO, 2024b):

- state support
- economic activities
- private support
- income from core activities
- other activities.

In this report, we highlight and discuss the following sources of income in more detail:

- Among the subsidies and resources received from the state
 - We highlight the topic of civil society organisations performing public tasks in relation to normative subsidies. The reason for this is that, according to our 2024 literature review, the relationship between the state and civil society was

18 This may be due, for example, to an increase in available support (e.g. Rural Civil Fund grants).

19 This may be due to municipal subsidies, the availability of European Union funds, and the narrowing of the scope of local governments' tasks and financial management, which affects foundations the most.

20 The KSH questionnaire, which all registered civil society organisations are required to complete by 2025 (mandatory data reporting), lists the sources of income of civil society organisations in the main and subcategories found here. The Civil Law structures the sources of income of civil society organisations slightly differently.



a prominent and frequently discussed topic last year. On the other hand, the results of a large-scale study on civil society organisations performing public tasks are now available, which we consider worth discussing and presenting in more detail (Kákai, 2024).

- We write about the 1% tax, a key source of income for civil society organisations in Hungary. As the developer and promoter of the first domestic 1% campaign and the entire system, the NIOK Foundation focuses on the potential and results of this source of income every year.
- Of the revenues from private donations, we specifically take into account the support received from natural persons. In this subchapter, we used and analysed data from fundraising campaigns run on the www.adjukossze.hu fundraising portal, which operates as a service of the NIOK Foundation, in order to gain an understanding of the characteristics of fundraising by Hungarian civil society organisations. We also used our own research results.

3.1 Opportunities for civil society in a centralised public service system²¹

As part of the report, we also conducted a systematic literature review of the latest research on the situation of the sector in Hungary, published in 2024²². Among the topics of the 70 publications examined, the role of the state appeared most frequently, and within this, the centralising, illiberal tendencies of recent years (Nonprofit.hu, 2025). This topic appeared in 19 sources, primarily in international journals. Other frequently mentioned topics were the role of higher education institutions, volunteering, leisure, sport, migration, healthcare and participatory cooperation with local governments.

Among the research topics, we highlight the most frequently examined topic, the relationship between the state and civil society. In this context, we present in more detail the study by László Kákai (Kákai, 2024), which examines the role and opportunities of civil society organisations in an increasingly centralised public service system.

21 This is the picture that emerges from research conducted in recent years and recent reports from civil society organisations.

22 A systematic review of the literature was conducted using English and Hungarian keyword searches for the keywords civil organisation, civil society, non-profit organisation, non-profit sector, third sector, association and foundation, as well as their English equivalents, in international and domestic literature databases (Web of Science, Scopus, MTMT and Google Scholar), as well as by reviewing the 2024 issues of relevant domestic journals (including *Civil Szemle*, *Esély*, *Socio.hu*, *Szociológiai Szemle*, *Corvinus Journal of Sociology and Social Policy*, *Tér és Társadalom*, *Önkéntes Szemle*). After cleaning the data and deleting articles that were not relevant to the research question and case studies on a given organisation, a total of 70 publications were analysed.



Centralisation processes

According to Kákai (2024), the issue of centralisation-decentralisation is fundamentally linked to the redefinition of the role of the state in a broader context. Although it is difficult to establish generally applicable laws due to the complexity and variability of the topic, it can be stated that the level of decentralisation is generally higher in countries with strong economic performance (Kákai, 2024).

The specific focus of the study is the development path of the Hungarian non-profit sector, which differs significantly from that of Western European countries. Since the 1990s, legislation has been enacted to strengthen decentralisation, expand the role of local governments and support the involvement of non-profit organisations in public tasks. During this period, the sector expanded spectacularly. Nevertheless, the participation of grassroots civil society organisations in the provision of services remained low, with local governments often outsourcing services to non-profit organisations they had founded themselves (Bocz, 2009). This duality can be considered one of the fundamental characteristics of the Hungarian non-profit sector, typically observed between organisations using the legal form of non-profit companies (public benefit companies before 2006) and traditional (“classic”) civil society organisations. Another problem in the development of the sector is that funding has often taken the form of more uncertain and shorter-term grants rather than longer-term service contracts. In addition, the low amount of normative (formula-based) public funding did not cover operating costs, and no government has implemented a coherent and comprehensive strategy for cooperation with the civil sector (Tóth, 2011; Szalai and Svensson, 2018).

The situation has changed significantly since 2010. As Kákai (2024) emphasises, the new 2011 Local Government Act and the measures that followed reversed the previous decentralisation trends and moved towards centralisation. The state gradually took over the maintenance of educational, health and other public service institutions. With the introduction of the task-based financing system in 2013, previously freely usable subsidies were replaced by fixed-use, expenditure-oriented subsidies, calculated as the difference between average planned expenditure and expected revenue (Kákai, 2024). The declining role of local governments in maintaining institutions has made it more difficult for civil society organisations to access resources at the local level (USAID, 2018).

The number of civil society organisations began to decline in the 2010s, a change that in certain, primarily “conflict-oriented” areas—such as legal protection, professional and economic interest representation, and multi-purpose grant distribution—“may also threaten the cessation of the given area of activity” (Kákai, 2024, p.97). However, it is worth noting the spectacular increase in revenue observed in the case of sports organisations. In 2005, these organisations accounted for only 4.8% of total revenue within the non-profit sector. By 2024, this figure had risen to 11.3%. In the case of traditional civil society organisations, this figure rose from 11.2% in 2005 to 29.4% in 2024. A similar trend can be observed in the case of organisations dealing with population



policy and demographic issues, where total revenue nearly tripled between 2011 and 2018 (Kapitány 2019, cited in Kákai 2024). The study emphasises that the novelty is not necessarily the additional revenue secured for the areas mentioned above, but the fact that a significant portion of the subsidies go to organisations created by the government (Kákai and Solymári 2023, cited in Kákai 2024). These changes reflect the strengthening of the areas of activity preferred by the government (Gerő, 2020). As Gerő (2020) states, “the state is not simply closing itself off, but—as the metaphor of shrinking space indicates—it is taking up space at the expense of civil society organisations and associations” (p. 8).

Civil society organisations involved in public services

Kákai (2024) examines the characteristics and development of a more concentrated group of organisations, namely civil society organisations involved in public services²³, the so called KKC organisations²⁴, comparing them with indicators for the civil sector as a whole. Based on an analysis of data from 2011 to 2022, KKC organisations differ significantly from the civil sector as a whole in several respects, but common trends can also be observed.

The average number of KKC organisations during the period under review was 3,600. Although this group of organisations accounted for approximately 7% of the entire sector, it had 27% of the total revenue. Compared to the sector as a whole, civil society organisations involved in public services are more dependent on the state: nearly 60% of the revenue of these CSOs came from state sources, while private support accounted for 20% and own revenue for 18%. Employment intensity is also higher in their case: 42% of them employed paid staff. As Kákai (2024) put it, employment is “more than six times ‘more intense’ among them than among all foundations and associations” (Kákai 2024, p. 97). In terms of activities, social welfare services dominate (16.8%), followed by organisations active in the fields of culture (16.6%), education (15.4%) and sport (14%), but public safety also plays a significant role (10.2%).

During this period, employment grew by about 15%, and the importance of volunteering (after an initial decline) also increased; thus, organisations grew stronger in terms of human resources. The revenue of KKC organisations increased from HUF 116 billion in 2011 to HUF 155 billion in 2016. This was followed by an extraordinary increase in revenue: in 2022, this group of organisations had a revenue of HUF 417

23 When defining public services, the author applies a narrow interpretation of the concept to services that generate economic or social value, „which does not include activities carried out by public authorities” (Kákai, 2024, p.92).

24 The definition of civil society organisations involved in public services is based on data collected by the Hungarian Central Statistical Office (KSH) using two criteria: the organisation receives normative (formula-based) public funding from the state or local government, or benefits from the Social Security Fund; or the organisation has a contractual relationship with the local government to perform public tasks.



billion. This dramatic change meant that the average revenue per organisation increased from HUF 18 million to HUF 61.6 million. The growth is mainly due to an increase in state subsidies, which account for approximately 60% of total revenue (Kákai, 2024).

In addition to NIOK's experience, interviews with civil society organisations²⁵ also confirm that there are a few dozen truly large CSOs in the KKC sector. These operate primarily in the social sphere, but have also built up a significant service base in the fields of education, culture and sport.

Another characteristic of this special organisational circle is that the proportion of church-run civil service providers is constantly growing. The historical churches have sought out and taken over institutions (along with all their accumulated assets) from impoverished local governments and civil organisations in both the public education and social welfare sectors, and have begun to operate them as church-run institutions. There are two reasons for this. On the one hand, state subsidies do not cover the full cost of most services and benefits, providing funding for only 50–60% of operating costs, according to a report published by Magyar Hang (Magyar Hang, 2024). This means that additional resources (grants, donations, local government assistance, income from businesses, etc.) must be found to make up the shortfall. On the other hand (as already mentioned in Chapter 2), the church is also entitled to supplementary support in addition to the normative standards. Church-run institutions can thus manage budgets that are up to 83% higher than those of non-church-run institutions. Overall, this means that there is no equality of opportunity among operators, as the organisations of the historical churches have a competitive advantage over other operators. It is particularly strange that they do not even have to account for this increased additional support in the same way as local government and civil society actors. As a result, employees of the church institution in question often do not receive better services or higher salaries, but the additional resources are used for other purposes, for example, part of it remains with the maintaining church (Gyarmati, 2022).

Kákai's (2024) study also examines the population's perception in this area, based on two representative population surveys (from 2018 and 2023) conducted by the National University of Public Service. According to the research, the majority of the population considered local governments to be important in providing public services and considered them more suitable than the state because of their better knowledge of local needs. At the same time, the majority rejected centralisation and did not support the state taking over tasks. In addition, the majority of respondents agreed that civil society organisations should be more involved in the provision of services. However, the assessment of the role of church service providers was not the focus of the studies. According to a 2023 public opinion survey conducted by Political Capital, the population relies on civil society not only in public services

²⁵ We spoke with several KKC leaders and interviewed them in the autumn of 2025 on this topic.



but also in monitoring government activities: 70% of respondents considered the monitoring and critical role of civil society to be important. In contrast, only 30% believed that civil society should not criticise the state or the government (Political Capital, 2023).

Summary

Based on Kákai's study, the role of civil society organisations in public services has changed in parallel with centralisation trends, with "the proportion of organisations closer to the state's goals and resources within the total population increasing" (Kákai, 2024, p. 110). Similar to the rise of non-profit companies, this indicates a strengthening of the "duality" of the sector. The economic strengthening of the non-profit sector is not due to the growth of civil society organisations' resources, but primarily to the increasing share of state subsidies and other revenues concentrated in non-profit companies and organisations linked to state objectives. At the same time, centralisation does not enjoy clear social support from the population, and there is a significant demand for strengthening the role of local governments and civil society organisations in providing public services.

3.2 1% tax

In addition to normative (formula-based) public funding from the budget, the subcategory of state support also includes, among other things, 1+1% of personal income tax²⁶. The amount of 1% tax donations accounted for barely 1.2% of civil society organisations' revenues in 2024. Nevertheless, this income is vital for many civil society organisations in Hungary, as it is one of the guarantees of their operation and survival. According to the NIOK survey (see Chapter 3.3.2), this is also one of the most stable sources of income for fundraising organisations. This can be an important source of income for civil society organisations because they can use the funds they receive more freely for their public benefit activities.

In September 2025, the statistics for the 2025 1% personal income tax donations were published, on the basis of which the NIOK Foundation published a quick analysis again this year (Nonprofit.hu, 2025). In 2025, the number of donations increased by nearly 3.5% compared to 2024, meaning that civil society organisations received a total of HUF 20,273,260,339, which is almost HUF 3 billion more than last year. The number of donors increased only slightly, but the amount of donations increased significantly, by nearly 15%. This increase is still significant even when viewed in real terms (as inflation was around 5% between the two tax returns). Based on the

²⁶ Any private individual who is liable for tax can donate 1% of their personal income tax, and any foundation or association with at least two closed financial years* is eligible to collect this. (*In addition, organisations must meet certain conditions.)



2025 data, it can be said that, as in previous years, paediatric and animal welfare organisations continue to be in the majority among the largest collectors. At the same time, it is also becoming increasingly clear that support for independent media is an important preference for those who declare 1%.

Looking ahead, there is considerable uncertainty surrounding the 1% tax as a source of revenue. Changes to family tax allowances and the introduction of income tax exemptions for mothers with multiple children are expected to reduce the amount of this support. Furthermore, if independent newspapers that previously focused on business solutions are forced to maintain a permanent presence in the areas of fundraising and 1%, they will capture a significant share of civil society's 1% (since other civil society organisations do not have their own media platforms with high reach, putting them at a significant disadvantage) (Átlátszó, 2025).

3.3 Private donations based on civil society organisation fundraising data

A significant portion of civil society organisations' revenues, 24.1% in 2024, came from private donations, which for many organisations is the basis of their sustainability. According to data from Adjudossze.hu, the most active period for donations is December, with the most common donation amount being 5,000–10,000 forints, and an average community fundraising campaign raising approximately 630,000 forints. A 2025 survey of civil society organisations conducted by NIOK confirmed that the role of private donations is growing, becoming a stable and predictable source of income for an increasing number of organisations.

According to data from the Hungarian Central Statistical Office (HCSO) for 2024, almost a quarter of the income of traditional civil society organisations comes from private donations²⁷. In NIOK's experience, private donations are a very important and indispensable guarantee of sustainability for many civil society organisations, especially those that have no or only very limited access to forms of state support.

The NIOK Foundation launched its fundraising portal in 2013, which is now the largest such service in the country. On the adjukossze.hu platform, civil society organisations can collect private donations in several ways. In the following, we analyse data from community fundraising²⁸ and credit card fundraising²⁹ and use the results of our own questionnaire survey to provide a comprehensive picture that

27 In the HCSO records, private donations include donations from companies, social organisations and private individuals, as well as donations from abroad.

28 Community fundraising or crowdfunding: short-term fundraising for a specific purpose on a fundraising platform. The type of donation is a one-off donation.

29 Credit card fundraising: long-term and continuous fundraising on the organisation's own credit card payment platform (either on its own website or on the Adjudossze website). The type of donation can be a one-off (non-regular) or regular donation.

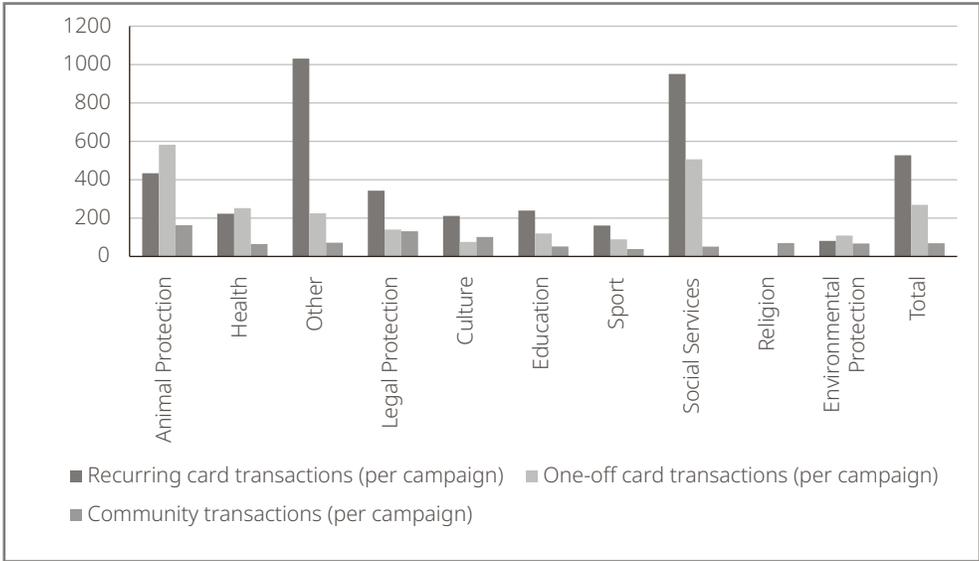


Figure 6: Number of transactions per fundraising campaign by thematic category

Source: Own compilation based on the adjukossze.hu database

Most common donation amounts

Data showing the most common donation amounts can be of significant help to civil society organisations in determining the donation tiers (pre-defined donation amounts) used in fundraising.

Of the five most common amounts for non-regular (one-off) bank card transfers, the 1,000 forint amount was removed in 2024. Donors are therefore now thinking in terms of much higher amounts.

There has been no significant change in the amount of monthly bank card donations in recent years, but here too, the 1,000 forint donation amount has fallen into the background: in 2023 and 2024, it was only the third most common regular amount, and the top five now includes a monthly donation of 10,000 forints.

In the case of donations made in community campaigns, the amount of the donations may also reflect the awareness of the donors: although the same amounts, 5,000 and 10,000 forints, have been in the top two places for years, much larger amounts appear in third to fifth place (Figure 7).

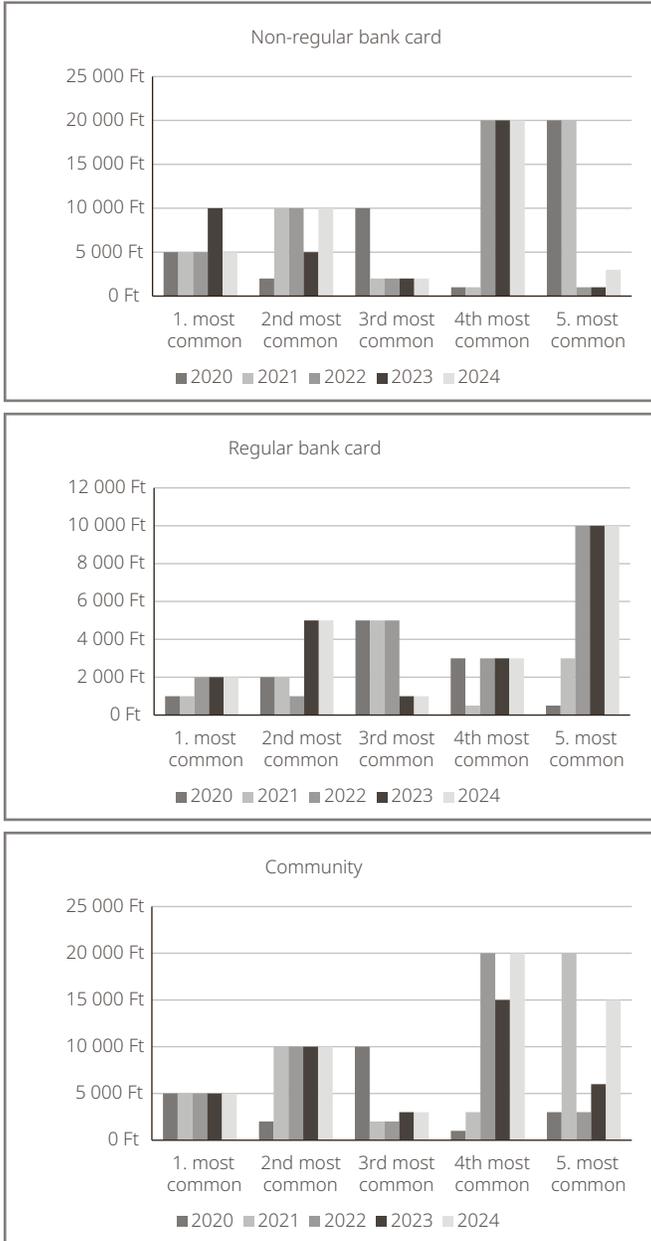


Figure 7: Most frequently transferred amounts (1 to 5) by type, 2020–2024

Source: Compiled by the author based on data from adjukossze.hu



Average results of community fundraising campaigns

Especially in the case of community fundraising, it is worth checking³² to see how much money a campaign raises on average and how many people contribute to it.

In recent years, short-term campaigns lasting 1–3 months and collecting for a specific purpose have raised an average of approximately 630,000 forints from an average of 45 donations.

Trends in regular donations

Between 2018 and 2024, the number and amount of regular donations on Adjudkossze.hu increased year on year. The growing importance of regular donations is also evident in the fact that the proportion of such donations has increased compared to one-off donations. This trend may indicate a desirable and achievable goal for all civil society organisations, as regular donations can provide predictable income for organisations. A sustainable and predictable background is key to the functioning of civil society organisations.

3.3.2 Characteristics of fundraising organisations—NIOK Foundation survey 2025

In 2025, NIOK repeated its 2022 fundraising survey, which involved around 200 organisations (Nonprofit.hu, 2025). Based on the responses, it can be said that the vast majority of organisations received financial donations from private individuals. Although these private donations continue to play a minor role in financing the operations of most organisations, they already account for more than 50% of the income of 10–15% of organisations. Interestingly, in every organisational group³³ there are also organisations where more than 70% of their income comes from private donations.

The survey showed that where more time and capacity can be devoted to fundraising, the number of private donations is higher and the organisation feels more competent in this area. In addition, for all groups, even those that collect few donations, 1% and private donations have been the most stable sources of income in recent years.

A significant change is that the role of membership fees has strengthened: while in 2022 it was among the three most reliable sources of income for 17% of organisations, by 2025 this proportion had increased to 28%. For 40% of novice fundraisers, membership fees are considered a particularly stable source of income.

According to the 2025 results, private donations have continued to grow: 43% of organisations saw an increase, while less than 20% saw a decrease in revenue

³² It is worth emphasising this set of data because it covers a well-defined period of time during which concentrated communication takes place, meaning that the data is comparable.

³³ Based on the respondents' own classification and the characteristics they provided, we have identified three main groups: organisations that are new to fundraising, emerging organisations, and advanced organisations.



from this source. The proportion of those who received such support in the past year was exceptionally high (88.15%).

Summary

The 2025 NIOK Civil Report aims to provide a comprehensive overview of the current situation of the Hungarian civil society, the political, legal and economic environment that determines its operation, and the latest statistical trends.

According to the report, civil society organisations are currently operating in an increasingly narrow space: tightening regulations, the stigmatisation of international funding (as “foreign influence”) and possible sanctions, the role of the Office for the Protection of Sovereignty, and stigmatising government rhetoric increase uncertainty and limit autonomous operation. In 2024–2025, this pressure intensified, leading to project suspensions, revenue declines, donor uncertainty and difficulties in retaining staff at several organisations.

In 2024, foundations and associations continued to make up the vast majority of the non-profit sector (87.7%). The situation of traditional civil society organisations is mixed: some indicators have improved, while others have declined. The number of organisations has declined moderately since 2010, although there was some growth in 2024. There has been significant progress in employment: in 2024, 67,647 people worked for traditional civil society organisations, an increase of 81.8% compared to 2010. Revenues also grew strongly: by 79.7% in real terms since 2010, while the growth rate for the entire non-profit sector was 101.5%. Another positive feature according to NIOK’s research is that traditional civil society organisations are becoming increasingly strong in collecting private donations. In 2024, traditional civil society organisations received 37.8% of international funds, while 83.3% of domestic private donations went to them—in other words, domestic donors primarily support them, while international funds are less likely to reach them. The 1% donations in 2025 broke records, continuing to provide stable income for a specific group of organisations.

The favourable trends are tempered by a decline in the number of volunteers and the fact that traditional civil society organisations accounted for only 31.4% of the total revenue of the non-profit sector in 2024. Revenues within the civil sector are highly concentrated: only 1.5% of traditional civil society organisations receive at least HUF 100 million in public funding, accounting for 73.1% of all state support. Meanwhile, increasing revenues is becoming increasingly difficult: in the case of 1% donations, for example, a kind of competition has developed, as this source is becoming increasingly important not only for civil society organisations but also for the maintenance of independent media.

According to public opinion polls, society would like to see civil society organisations play a greater role in public services and state control, but in the centralised



system, a significant proportion of services are now operated by church-run organisations, reinforced by state subsidies. Areas treated as priorities by the government, such as sport and family policy, are growing significantly, while other segments are finding it increasingly difficult to operate.

Among traditional civil society organisations, sport developed most dynamically between 2010 and 2024, with a 437.4% increase in real terms in revenue. In addition to sport, culture and environmental protection also showed significant growth according to the indicators examined in the report. Although the number of organisations in the areas of social welfare, education and religion decreased, other indicators also rose in these areas. The areas of leisure, hobbies, legal protection and healthcare declined in some respects, while other indicators strengthened, and many other areas (such as public safety, professional and economic representation, international relations, civil protection, research, economic development and labour, urban development and housing, politics and multi-purpose grant distribution, and non-profit associations) experienced a decline in most or all respects.

Overall, the strength and commitment of the Hungarian civil society remains significant, but its room for manoeuvre is narrowing due to the political and financial environment. The structure of the civil sector is becoming polarised: the largest civil and church-run organisations are growing stronger, while many smaller organisations are finding it increasingly difficult to survive.

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