

FaR 2021**International Forum “Freedom and responsibility in pivotal times”****ECONOMIC AND LEGAL ESSENCE OF CHARITY: LOOK INTO
THE PAST AND MODERNITY**

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Abstract

Currently, the provision of charitable assistance in the Russian Federation is reaching a new level. Russia has formed a unique centuries-old experience of providing assistance to those in need. Historically, most of the charitable activities, up to the 1917 revolution, lay with the Russian Orthodox Church, which was regulated by a number of relevant legal and regulatory sources. After the October Revolution, the system of charity and patronage was in decline for several decades. Only since the 1990s, positive changes have begun to take place. This article highlights the issues of charitable activities and patronage in various historical epochs, examines certain issues of the economic and legal essence of the phenomenon of charity, the formation and development of the institution of charity in the city of Michurinsk (Kozlov), Tambov region of the Russian Federation (Tambov province). The paper analyzes modern problems of development and legal regulation of charitable activities. An attempt is made to formulate proposals for changing the current legislation, allowing one, from the point of view of the authors, to direct the efforts of philanthropists to solve urgent problems of the social, spiritual and economic spheres of public life. This allows considering charity in accordance with its traditional nature as an institution for providing gratuitous assistance to people and organizations in need. The study showed that currently the legal regulation of charitable activities requires some changes and improvements. It is necessary to reform the legal framework aimed at strengthening the institution of charity in its traditional sense.

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1. Introduction

Charity issues have been of concern to society for a long period of time.

Researcher Zherdeva (2006) notes that “in Russia, charitable activity has deep historical roots and before the 1917 revolution it developed in three closely related, but, nevertheless, independent directions – church, state and class” (p. 28).

This study was aimed at researching the system of charity and patronage in Russia, considering individual issues of charitable activities and patronage in various historical periods of the development of society and the state, researching the economic and legal essence of the phenomenon of charity, issues of the formation and development of the institution of charity in the city of Michurinsk (Kozlov) Tambov region of Russia (Tambov province). That involves historiographic sources, regulatory legal acts, materials of modern scientific research, the media. In the course of the work, the modern problems of the development and legal regulation of charity and patronage were considered. Attempts were made to make individual proposals to amend the current legislation, which, from the authors' point of view, would allow donors to direct their efforts to solve modern pressing problems of the social, spiritual and economic spheres of public life, considering charity. In accordance with its traditional nature, this was treated as an institution for providing gratuitous assistance to people and organizations in need, providing them with benefits and services at the expense of a benefactor.

2. Problem Statement

Currently, the Institute of Charity is experiencing a rebirth. Actively developing and reforming over many centuries, this activity experienced a decline in Soviet times. Only in the early 1990s did a new round of development of charitable assistance begin, which was reflected in the Federal Law "On Charitable Activities and Volunteering", adopted in 1995 (On charitable activities and charitable organizations..., 1995). There is a great social need for the development and improvement of this institution in accordance with the requirements of the time. However, over the past years, despite significant changes in public life, there have been no conceptual changes in the legislative sphere.

3. Research Questions

The main questions of this study are as follows:

- What is the essence and nature of charity and patronage?
- How were charitable activity and its legal regulation carried out in Russia and by the example of the town of Michurinsk (Kozlov) of the Tambov region of the Russian Federation, in particular?
- What changes in the regulatory framework are currently needed to improve and develop the system of charity and patronage in the Russian Federation?

4. Purpose of the Study

This research aims to study the economic and legal essence and nature of charity in different historical periods, and the formulation of proposals for changes in the legislation regulating the issues of charitable activities.

5. Research Methods

To solve the set tasks in the course of the work, the authors used modern methods of cognition, developed by science and tested in practice. In the process of work, both general scientific research methods (historical, functional, logical, based on the use of such techniques as analysis, synthesis, induction and deduction) and private or special research methods (formal legal, comparative legal, etc.) were used. The authors took into account the findings contained in the literature – historiographical sources, scientific research, legislation – to the extent that they contribute to the solution of tasks.

6. Findings

"Charity is a word with a very controversial meaning and with a very simple meaning," – this is how in 1891 Russian historian Klyuchevsky (1991a, p. 56) began his public lecture in favor of the victims of crop failure, and until now this statement has not lost its relevance. A profound study of the economic and legal aspects of such a complex and special phenomenon as charity involves not only the study of social, economic, legal aspects of modern charity, but the "immersion" of researchers in the history of the development and formation of this institution.

The origins of charity in Russia go back to the era of the emergence of the first forms of statehood. For a long time in Russia, the functions of public charity bodies were performed by monasteries.

Under Peter I, the creation of a state structure of public charity took place in all provinces. In 1775, Catherine II introduced special orders of public charity into the composition of the provincial authorities. In the second half of the 19th century, with the introduction of the "Regulations on Zemstvo institutions" in those provinces where Zemstvos were created, orders of public charity were abolished, their functions were transferred to Zemstvo institutions (Regulations on provincial and uyezd institutions, 1893). "The Regulations on parish trusteeship" of August 2, 1864 became another important act in the legal regulation of charitable activities in relation to persons of clergy. Charity, according to this provision, was one of the tasks of parish trusteeships, and the source of funds for it was the collection of money from churches (Highest approved rules on parish schools, 1867). Thus, in pre-revolutionary Russia, both private individuals and various institutions were involved in charity – Zemstvos, town dumas, treasury, estate societies and the church.

Private donations from the merchants acquired an especially wide scope. The activities of many merchants were inextricably linked with charity and patronage, who willingly gave a lot of money to the development of education and culture of their native Fatherland. The craving for knowledge, education, and the book formed connoisseurs of science, literature and art from the best representatives of the nobility, merchants and townspeople. Famous collectors from the families of the Morozovs, Tretyakovs,

Ryabushinskys, Bakhrushins and many others came out of the Russian village. They were genetically connected with it and provided constant charitable support. An important role was played by the interest of Russian entrepreneurs in qualified specialists, and, consequently, in the spread of public education, which contributed to their allocation of funds for the construction of schools, colleges, universities, libraries, etc. Charity as a form of helping the poor, a manifestation of mercy and compassion for one's neighbor was the moral principle of Christianity. Many of the owners family were supporters of the Old Believer faith and kept its traditions that left its mark on their attitude towards one's neighbor. Wealthy people readily donated funds for the construction of churches, the establishment of shelters, almshouses, hospitals in the hope of atoning for their earthly sins and finding grace in eternal life. As more and more entrepreneurs became involved in charity, the latter began to take on a practical nature, providing the needy and disadvantaged with a reliable profession and income.

In post-reform Russia, with the extreme polarization of wealth and poverty, private charity has become a reliable regulator of social equilibrium. In addition, the state charity system was unable to provide sufficient assistance to all those in need. Since the end of the 18th century there are also other manifestations of charity in the form of patronage.

Patronage manifested itself in the form of patronage of art, sciences, collecting large libraries, collections, creating art galleries, theaters, etc., since culture at all times could not fully exist without support. Support for all kinds of cultural undertakings was a feature of the Russian commercial and industrial environment (Dushkova & Grigorieva, 2008).

They tried to give a stable and long-term character to charitable activities. For this purpose, the owners of enterprises created special charitable capitals. Capitalization of funds for charitable purposes became widespread and was regarded as a kind of economic phenomenon (Kasyanova, 1994).

Charity was also developing on a wide scale in the Russian provinces. Founded in 1635, the city of Kozlov (now Michurinsk), despite its small size, in the pre-revolutionary time was quite prosperous, merchant. And, of course, charitable activities were developed in it.

Here is what the Archpriest Pyotr Sokolov, writes about this in the Tambov Diocesan Paper for 1893: "The picture of local, as well as other, begging deeply worries and disturbs the soul responsive to human grief... I would like to help them in some way. But how can you help? Giving to everyone, without examining the applicant, – then your labor rouble or dime can help in the hands of parasites, but you will not have enough of these rubles and dimes... And if you do not give, and generally treat the petitioners strictly and critically, then with a high probability you can offend and deprive a true unfortunate person. Under such circumstances, it is necessary to consider seriously: how to resolve begging?" (Tambov Diocesan Gazette, 1893).

The first bright charity act was the opening in 1787 of the Kozlovsky district public school. Gavriil Romanovich Derzhavin managed to collect 408 rubles of donations for this. The role of the school was not limited to teaching alone. For example, in 1912, in its assembly hall, four church choirs at once – Ilyinsky, Bogolyubsky, Pyatnitsky and Arkhangelsky (from the last three there were only some representatives) – performed a charity concert in favor of the poor students of city parochial schools. The newspapers appealed to the townsfolk: "For the first time, as Kozlov stands, there were people who remembered the poor people and the lack of these schools. Concerts and evening parties were given for the benefit of businessmen and

high school students, while the bare and uncovered poor of the city parish schools were all forgotten. Gentlemen, readers and citizens of Kozlov! Mark this and honor the concert with your attention” (Shcherbak, 2011, pp. 11–16).

Thus, the district public school was both a donor and an acceptor in the Kozlov charity system, and, of course, its own financial scales operated in the school itself. It was built in 1906 by a wealthy contractor Sveshnikov. The school itself existed at the expense of the State Treasury (4,000 rubles annually), the Kozlov Town Duma (5,000 rubles), the Tambov and Kozlov Zemstvos (6,000 rubles), as well as school capitals that independently work in banks – circulating school capital (14,606 rubles), the capital of the establishment (15,171 rubles) of the capital of the scholarships named after Pleske (3,136 rubles), named after Oznobishin (141 rubles), the capital of musical instruments (1,016 rubles).

Not only educational institutions were supported by philanthropists. The activities of the "Trustees' Society for the Olgin Shelter of Diligence for Boys" directly depended on the mercy of the benefactors. There was always not enough money, and it could not be enough – the number of those in need was too great.

In difficult times, honorary citizens of Kozlov always came to the aid of the orphanage. They were Nikolai Uglyansky, Dmitry Umrikhin, Mikhail Ivanov, a proven patron guard. The merchant N. Voronov made active donations.

In Kozlov there were also bright, memorable cases of charity. In particular, Kozlov News reported in 1906: “On September 21, the merchant's son Ivan Andreevich Pavperov, with a special application submitted to the Kozlov Town Council, presented: 1) a serf act on a stone two-story house, built at the corner of Lebedyanskaya and Kozhevnikovskaya streets, donated to the city of Kozlov and 2) a receipt of the Kozlov branch of the State Bank in accepting the amount of 25,000 rubles for the permanent deposit, the interest from which should go to the disposal of the Kozlov Charitable Council, and of which 100 rubles should be issued annually to the applicant, Ivan Andreevich, for the purpose that he could, as before, distribute them to the poor people for the holidays of Christmas and St. Easter”.

The philanthropists did not ignore the organization of "cultural leisure" of the townspeople. In the spring of 1897, "Tambov Province News" reported about the proposed construction of a winter theater in Kozlov at the private funds of the merchants Zlobins, Adrian and his son Alexander. A permission was signed to rebuild their tobacco factory as a theater.

Thus, in June 1861, a collegiate assessor living in St. Petersburg Nikolai Kozlovsky submitted a petition to the Minister of Internal Affairs, in which he “expressed a desire to arrange in the town of Kozlov without any interference from anyone on his own capital of 20 thousand rubles, an almshouse for the charity of the poor and crippled people and orphans for 100 people, with the church of St. Nicholas” (Firsov, 2017, p. 101–102).

Another outstanding person who inscribed his name in the history of the charity of the town of Kozlov was the Personal Honorary Citizen Nikolai Uglyansky. He headed the Salamandra insurance company in the town, which was engaged in fire insurance of buildings, property, factories, as well as life, capital, and income. Uglyansky promoted the construction, paid off the debts of the shelter at the expense of his own funds. In his own house, he created a gymnasium, which the townspeople called

"Arkhangelskaya", after the name of the entrepreneur's shareholder, a highly educated lady who became the head of this gymnasium.

An annual event in pre-revolutionary Kozlov was the Day of Ear of Rye, a charitable event organized by the Kozlov branch of the Red Cross Society, aimed at raising funds for the benefit of residents of areas affected by crop failure. The collected funds came to the headquarters of "Red Cross" in St. Petersburg (Kozlovskaya newspaper, 1912).

A separate page in the history of Kozlov is the construction of churches and temples. The church in the name of the icon of the Mother of God "Joy of All Who Sorrow" was built in 1861, the Elias Church – in 1781 at the expense of Kozlov merchant Ivan Voronov.

Pre-revolutionary charitable activities were systemic and large-scale; support for children, widows, the poor and the need. The construction of churches, theaters, shelters, hospitals and educational institutions was carried out by donors on a grand scale and generosity.

However, as Zherdeva (2006) rightly pointed, “the attitude to charitable activity was radically and for a long time changed by the events in October 1917, as a result of which it was not in demand in the social sense and as a subject of legal regulation in the USSR for 70 years, since the solution of issues of social support of the population was a part of state policy” (p. 27).

More than a hundred years have passed since the revolution in Russia. The society has undergone dramatic changes. The traditions of charity and patronage have also undergone a number of changes, but have not been lost.

Charity remains to this day an established phenomenon in the life of our society. It is an effective tool of social policy in Russia.

The tradition of building churches and chapels by modern benefactors has not been forgotten. So, in September 2014, the rite of consecration of the chapel in honor of the holy martyr Ludmila Cheshskaya was performed at the town cemetery of Michurinsk. The builder and beautifier of the chapel is a local entrepreneur (The chapel at the Michurinsk city cemetery was consecrated, 2014).

In 2006, on the initiative and at the expense of another entrepreneur and philanthropist, a new one-altar stone church was laid in honor of Dimitri Solunsky in the village of Khmelevoe, Michurinsk district. In 2010, the church was consecrated.

In 2010, thanks to the efforts of philanthropists of modern Michurinsk, a new staircase was erected to the bell tower of the Elias Church, where everyone can admire their hometown from a bird's eye view (Khaikina, 2009).

There are also known cases of donating icons to temples, medical masks to health care institutions, collecting and distributing things and household items to those in need, providing targeted assistance to citizens of the town.

It seems that in the modern world, charitable activities and patronage are an extremely complex and important mechanism for effective interaction between government agencies and civil society in the development of effective economic interaction and maintenance of social peace. A special place here has the legal space in which charity is carried out, since it determines the goals, motives or, on the contrary, limits the activities of the subjects of charity, establishes legal incentives, prohibitions, and regulates all other issues of this process. In a market economy, notes the researcher S. Sanovich, charity is a paradoxical

phenomenon. It is obvious that donors act not only in their own interests, but in the interests of society, therefore, questions automatically arise: what explains the irrationality of charity; what is the role of coercion in the implementation of charity; can philanthropy be rationalized? (as cited in *Philanthropy Economics*, 2021).

It should be noted that, due to certain socio-economic reasons, in recent years, signs of social inequality and the recently intensified stratification of society with an increase in the profitability of some and an obvious drop in the standard of living of others have been quite pronounced. In terms of income, social inequality in Russia is enormous: it is our country, according to the Credit Suisse bank, that holds the lead in asset concentration: one percent of households have two-thirds of all available money. And the Boston Consulting Group (an international analytical company) lists 32,000 Russian families that managed to become dollar millionaires within a year (according to these data, 0.4 % of all families in the country, specifically, only 216,300 people are dollar millionaires out of 144,500,000). The concentration of capital is extremely high (Sampiev, 2012). The problems of property stratification are acute: in terms of income inequality we are among the countries with a high level of stratification. The causes of the most significant social problems and the sources of the most serious risks remain in the shadows, often making even the most sensible measures of social policy and institutional regulation ineffective (Kurakin, 2020). This is one of the main features of modern Russia. Social inequality in connection with the global crisis should have decreased, but the opposite process is taking place – it is growing. A consistently high number of socially unprotected citizens, people at the edge of poverty need support from the state and civil society.

Most sources of scientific information consider "charitable activities" through the designation of socially significant problems and actions of social purpose. Their purpose is to provide any type of social assistance to members of society who, for one reason or another, are deprived of the opportunity to provide themselves with their own efforts the minimum acceptable living conditions in accordance with those adopted in a particular society social norms (Kalina, 2019; Yusufova, 2015).

At the same time, non-state structures, civil society institutions, groups of people, citizens who are ready to provide assistance to those in need are involved in charitable activities.

At all times, the economic essence of charity consisted in a kind of redistribution of benefits between benefactors and beneficiaries. Unlike state budgetary mechanisms, this process is focused on their direct and targeted redistribution.

The actions of economic actors to provide assistance to those in need should be viewed as a set of measures that ensure the responsibility of companies (and more broadly, business) to various social groups (Budantseva, 2010).

It should be admitted that in terms of its character, level, and scope, modern charity lags behind pre-revolutionary by many criteria. From providing systematic assistance to children, widows and the poor and large-scale construction of churches, orphanages, educational institutions, almshouses, she moved on to single actions aimed at solving one or another urgent problem. It is paradoxical that in the context of the growth of super-wealth, the increase in the number of well-to-do families, business charity is not systematically developed. Traditional charitable assistance in the form of donations, philanthropy, patronage is not of great importance. On October 15, 2019, the 10th edition of the Charity Aid Foundation's World Giving Index was released, which reflected the long-term trends in private philanthropy according

to the Gallup World Poll, which were conducted in 128 countries of the world over the past 10 years – from 2009 to 2018 (In Russia, they began to help strangers more: the CAF World Charity Index, 2019). According to the averaged data of the index over 10 years, Russia occupies 117th place in the world in the world in terms of the development of private philanthropy. Russia was in the top ten countries with the lowest rating.

Among the countries with the lowest index were also Croatia (118th place), Montenegro (119th place), Bulgaria (120th place), Lithuania (121st place), State of Palestine (122nd place), China (126th place). According to experts, the culture of philanthropy and civil society are not yet sufficiently developed in these countries (CAF World Charity Index, 2019).

Syncretism of the legal culture of the pre-revolutionary era had a powerful positive impact on the nature of charitable activities. The behavior of people reflected the moral potential of society, represented in the norms of law, morality, ethics, canons of religion, traditions and customs, revered voluntarily in an effort to preserve social peace and law and order. Charity has been elevated to a high moral principle, which has a solid foundation.

Forming the legal culture of modern society, educating the younger generation, it is important to refer constantly to the pages of our glorious history, comprehending and restoring the best, reviving the great wise Russian traditions, the fundamental principles of life. To live means to love your neighbor, that is, to help him to live. Nothing more means to live and nothing else to live for (Klyuchevsky, 1991b).

In many ways, in order to support and strengthen the social basis of charity, certain provisions of the current Russian legislation should be revised.

In modern legislation, charity is interpreted as "voluntary activities of citizens and legal entities for disinterested (gratuitous or on preferential terms) transfer of property to citizens or legal entities, including funds, disinterested performance of work, provision of services, provision of other support" (On charitable activities and volunteering, 2019).

As noted, from an economic point of view, charity is a kind of mechanism for the redistribution of financial resources between the owner of resources and their consumers. This mechanism is a tool for direct and targeted redistribution of financial resources, since it does not imply the participation of the state as an intermediary in this process, and therefore, under certain conditions, is more effective, since it is initially associated with lower costs of its implementation (Chepurnov, 2007).

In order to encourage the participation of citizens in charitable activities, individuals are granted the right to a tax deduction in respect of funds spent for charitable purposes in the form of financial assistance to organizations of science, culture, education, health and social security, socially oriented non-profit and religious organizations. An individual – a taxpayer has the right to receive a social tax deduction in the amount of income transferred in the form of a donation to a non-profit organization for the formation of endowment capital (Tax Code..., 2020).

On the territory of the Tambov region, there is a law "On the regulation of certain issues in the field of charitable and volunteer activities in the Tambov region" (On the regulation of certain issues in the field of charitable activities in the Tambov region, 2019). It defines the forms of support for charitable and volunteer activities by the state authorities of the Tambov region. And it delimits the powers of the state authorities of the Tambov region in the field of volunteering, determines the issues of creating an

Interdepartmental Council for the development of volunteering and socially oriented non-profit organizations on the territory of the Tambov region.

Also, the law establishes forms of incentives for citizens and legal entities engaged in charitable activities. At the moment, these are: rewarding with awards of the Tambov region, rewarding with a certificate of honor, a letter of thanks, as well as rewarding with a valuable gift from the administration of the Tambov region.

In developed countries, in addition to providing an enabling environment for private and corporate donors, the law encourages the creation of independent capital charities. Largely due to this regulation, the major charities are successfully developing in the world.

Unlike most countries in Europe and America, the tax legislation of the Russian Federation does not favor the creation and investment of capital funds. In Russia, even in contrast to the "historically close" Czech Republic, Hungary and Poland, a charitable foundation will have to pay income tax, despite the fact that the income received is directed exclusively to the implementation of "non-profit charitable or other generally useful activities".

In this regard, there is a need to simplify the system of taxation of amounts contributed to charitable needs, while increasing supervision in order to avoid abuse and fraud. In this situation, one can draw attention to the experience of Sweden. The main "weapon" of the Swedish Donation Control Foundation is special bank accounts starting with the number "90". Such invoices are issued for a period of three years to charitable organizations that meet the criteria of the Foundation. 75 % of philanthropists' income goes to help those in need; the rest can be used for administrative expenses. If the "administration" has exceeded 25 %, the number on "90" will be liquidated (Martynova, 2008).

The introduction of preferential taxation of charitable activities in a properly organized form, namely, with an indication of the type of expenses, the range of recipients, as well as the limit of attribution to expenses for tax purposes, could contribute not only to an increase in the amount of expenses directly, but also the ability to influence the activities of recipients of charitable support including non-profit organizations.

The development and support of non-profit organizations with a social orientation is an important element of social assistance to the population in times of crisis. Currently, this support is carried out through the provision of subsidies and grants to the non-profit sector from the budget for the implementation of social functions and tasks.

Another legislative innovation, as it is seen, for Russia may be the use of endowments – trust funds intended for use for non-commercial purposes by an organization (National Association of Endowments, 2021). Donations to it are not spent immediately on current tasks, but are invested to achieve strategic goals and to provide the institution with income over a long period.

As a rule, an endowment fund is structured in such a way that most of it is inviolable, while the income generated through investments is annually allocated for the free use of the organization. The endowment creates a stable development base for a non-profit organization, a long-term perspective, and also makes it possible to avoid risks that may arise as a result of changing market conditions.

From our point of view, the changes in the legislative regulation of charitable activities should be based on the guidelines for the revival and "cultivation" of the deep historical meaning, the idea of charity.

It is unlikely that from this point of view, it is possible to consider the provision of grant support to any organizations, the implementation of donations by legal entities and individuals for the political struggle for leadership and power during the period of election campaigns as charity. In our opinion, the norms allowing citizens and organizations to donate funds in any amount to the electoral funds of candidates for elective positions, to the funds of parties are subject to exclusion from the electoral legislation. It seems that activities with a political background, pursuing political interests and not aimed at direct achievement of a social result, discredit the very idea of charity, philanthropy, donation, patronage. Main areas of charity refraction – spiritual, economic, social, where the charity serves its true purpose as gratuitous, unconditional support and assistance, alms to the needy.

However, it should be considered that the “excessive attention” of the legislator to charitable activities may lead to bureaucracy in the implementation of charitable procedures. The complication of the system of Russian legislation as a whole, excessive legal regulation, "heaping up" of normative provisions of various levels, their temporal collision, as practice often demonstrates, does not at all contribute to the strengthening of one or another institution, but, on the contrary, inhibit and hinder its effective and progressive development.

Thus, a widely supported and actively functioning institution of charity can have a significant impact on both the development of the country's economy and the strengthening of civil society in it. However, this requires not only organizational and legal measures on the part of the state, but also the revival of forgotten Russian traditions aimed at providing charitable assistance, the development of patronage in support of education, science, culture on the part of the richest segments of the population and business.

It should be borne in mind that any charity can only be voluntary on each side of the participants. There should be no coercion and insistence. Help should not in any way create a feeling of mutual obligation in the recipient. The charity must be anonymous. It is important that measures of state support and regulation of charitable activities at the present stage of development of the state and society do not lead to discrediting the essence of the phenomenon of charity, and in the mechanisms of their implementation do not place a heavy burden of obligations on the subjects of charity.

7. Conclusion

The study of the essence and nature of charity has shown that, in general, charity is viewed through the prism of identifying socially significant problems and actions of social purpose, the purpose of which is to provide any type of social assistance to needy members of society. The behavior of people reflects the moral potential of society, represented in the norms of law, morality, ethics, canons of religion, traditions and customs, revered voluntarily in an effort to preserve moral foundations, social peace and law and order. When shaping the legal culture of modern society, educating the younger generation, it is important to constantly refer to the pages of our history, comprehending and restoring the best, reviving the great and wise Russian traditions.

In the modern world, charitable activities and patronage seem to be an extremely complex and important mechanism for effective interaction between government agencies and civil society in the development of effective economic interaction. A special place here has the legal space in which charity is carried out, since it determines the goals, motives, on the contrary, limits the activities of the subjects of

charity, establishes legal incentives, prohibitions, and regulates all other issues of this process. In the town of Michurinsk (Kozlov), Tambov region, for a long time, there was a well-organized and effective system of providing charitable assistance. The activities of benefactors were aimed at building and providing churches, schools, hospitals, shelters, educational institutions. The Soviet era made significant adjustments to this system. A gradual restoration of the scale of charitable activities is currently taking place. However, using the example of a modern city, it can be traced that this activity is often only one-time and individual in nature.

An analysis of individual provisions of the current legislation, containing norms regulating the issues of charity, allows us to draw conclusions about the need for its improvement. The results of the study remind us of the kindness and generosity of people, whose activities should not be affected by political and economic crises and uncertainties. Nevertheless, there are reasons for concern in connection with the general decrease in charitable activity, changes in the nature, volume, conditions of charitable activities. Through the efforts of the state and civil society, it is necessary to overcome the problems and difficulties that have emerged in recent years. It is necessary to restore and develop not only the culture of charity, but also effective and efficient legislation in this area.

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