WINGS Report 2026

Enabling and Partnering with Philanthropy: A Guide for Governments and Policymakers





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Contents

- **ENDORSEMENT QUOTES** 05
- **FOREWORD** 07
  - by WINGS Executive Director - Benjamin Bellegy 07
- **GLOSSARY** 09
- **KEY CONCEPTS: HOW TO ENGAGE WITH THIS GUIDE** 13
- **EXECUTIVE SUMMARY** 15
- **A FRAMEWORK BUILT AROUND PRACTICAL PATHWAYS** 17
- **THE 12 RECOMMENDATIONS** 19
- **LESSONS LEARNED AND CALLS TO ACTION** 21
  - Three steps any government can take now 24

1. **INTRODUCTION: PHILANTHROPY AS A STRATEGIC DEVELOPMENT PARTNER** 25
   - Enabling policy, regulatory, and legal environments for philanthropy 27
   - Cases for engaging philanthropy as a development partner 28
   - The partnership challenge 30
   - A Guide built to navigate these challenges 31

2. RECOMMENDATIONS TO ENABLE AND PARTNER WITH PHILANTHROPY 33

› Tier 1 Recommendations - The Enabler Role:
Establishing foundational conditions 35

› Tier 2 Recommendations - The Catalyst Role:
Activating conditions to grow 40

› Tier 3 Recommendations - The Partner Role:
Building collective impact 46

3. CONCLUSION: LESSONS AND CALLS TO ACTION 52

▸ REFERENCES 56

▸ ANNEX 1: 15 QUESTIONS TO UNDERSTAND BASIC COUNTRY CONTEXT 59

▸ ANNEX 2: SELF-REFLECTION CHECKLIST 60

▸ ANNEX 3: ADVISORY GROUP MEMBERS AND GOVERNMENT REVIEWER GROUP MEMBERS 63

Endorsement quotes

“

At a time when governments are navigating increasingly complex development priorities amid global economic uncertainty, constrained public resources, and evolving social challenges, this guide offers a timely and practical roadmap for engaging with philanthropy. Drawing on diverse country case studies and recommendations, it translates ideas into actionable insights while recognising that meaningful cross-sector collaboration requires trust, alignment, and sustained engagement. At the Tony Elumelu Foundation, the leading philanthropy committed to catalysing youth entrepreneurship across Africa, this approach aligns with our commitment to empowering entrepreneurs and strengthening entrepreneurship ecosystems across Africa, oftentimes working with other like-minded development actors. We recognise that sustainable impact requires coordinated, cross-sector efforts, and this guide reinforces the importance of building trust-based collaborations to unlock shared value. We commend WINGS in advancing this important work.

SOMACHI CHRIS-ASOLUKA

Chief Executive Officer, **The Tony Elumelu Foundation**

“

The challenges of our time cannot be solved by any single actor. What this moment demands is deliberate ecosystem building — the connective tissue that joins changemakers, governments, and philanthropy around shared purpose. The Guide gives governments and their partners a practical roadmap for the kind of coordinated, trust-based collaboration that actually shifts systems. It reflects what we have learned — through initiatives such as Catalyst Now's global movement of social innovators, and through the Government Council for Social Innovation's work positioning governments as genuine partners in social innovation — that practitioners have the solutions, but they need the right conditions to scale them. When governments and philanthropy align around shared goals with sustained commitment, we move from good intentions to collective power. That is the shift the world urgently needs and this Guide helps governments to enable philanthropy to make the best use of the sector’s strength.

JEROO BILLIMORIA

Founder, **One Family Foundation;** Co-Founder, **Catalyst Now & Government Council for Social Innovation**

This timely Guide makes a compelling case for why philanthropy is not peripheral, but essential to effective governance and development. Rooted in long-standing traditions of solidarity across cultures, philanthropy today brings more than capital—it offers local knowledge, agility, and the ability to convene diverse actors around shared challenges. In an era of complex, fast-evolving crises, governments stand to gain significantly from enabling these contributions. By fostering an environment where philanthropic actors can thrive, policymakers can unlock new pathways for collaboration, evidence-informed decision-making, and long-term impact. This publication is a valuable resource for public leaders seeking practical, grounded ways to engage philanthropy as a strategic partner in advancing inclusive and sustainable development.

ROSE MARURU

co-founder and CEO of **EPIC-Africa**

This Guide arrives at a critical moment for policymakers grappling with how to mobilize a wider range of actors to deliver at scale. Its focus on enabling environments, ecosystem building, and structured multi-stakeholder collaboration provides practical guidance for moving beyond fragmented engagement toward coordinated approaches that bring together philanthropy, development finance, the private sector, and civil society for greater impact. This is precisely the shift we are also working to catalyze through CIVIC: The Civil Society and Social Innovation Alliance at the World Bank, and we're glad to be collaborating with WINGS in advancing a more connected and collaborative model for partnership.

ALY RAHIM

Program Manager, **CIVIC: The Civil Society and Social Innovation Alliance, World Bank**

As we look to 2030, we unfortunately know that we are on track to achieve less than 20% of the targets set out in the Sustainable Development Goals – across complex issues of climate change, gender equity, sustainable cities, public health and more. In large part, this gap is due to major, systemic challenges with the quality and scale of financing available to local and regional leaders and institutions on the frontlines of change, both within private philanthropy and through financing partnerships across sectors. This report offers timely recommendations for meaningful collaboration between governments and philanthropy, and should serve as a guide for practitioners of all backgrounds who care about unlocking capital at scale for these issues. At the Ban Ki-moon Foundation, we encourage leaders to think and act boldly with courage and compassion, while promoting partnership across industries and siloes for the greater global good. We are proud to be part of the WINGS community helping to lead dialogue and action on these topics for this generation and the next.

KATE LANDON

Executive Director, **Ban Ki-moon Foundation**

Foreword

by WINGS Executive Director

Philanthropy is one of the oldest expressions of human solidarity. And yet, in the policy rooms where development priorities are set and budgets are allocated, it remains one of the most underestimated development resources available.

This Guide is an attempt to change that – not by making a normative argument for generosity, but by making a practical case to governments. The policy architecture that would unlock billions in additional resources for national development priorities already exists. Other governments are building it. This Guide shows how.

The evidence assembled across more than 20 country cases in this Guide is unambiguous on one point: governments that have made deliberate policy choices to enable philanthropy have consistently mobilised more private capital, implemented development strategies more effectively and built more resilient institutions.

We are publishing this Guide at a moment when the context could not be more urgent. Official development assistance is declining. Climate commitments are outpacing public financing capacity. Social inequalities are deepening in ways that no single sector can address alone. The philanthropic resources available globally vary between US$885 billion and 1.3 trillion annually – and vastly more in deployable private wealth – representing a co-financing opportunity that most governments are currently leaving on the table.

We are also publishing this Guide with clear eyes about the difficulty of what it recommends. Cross-sector partnerships between governments and philanthropic actors are not naturally easy. Power differentials, knowledge gaps, misaligned timelines and legitimate concerns about accountability and sovereignty can all impede productive collaboration. The Guide does not pretend otherwise. What it does show, through case after case, is that these obstacles are navigable when policy design is deliberate and trust is treated as a public good worth investing in.

WINGS and its members stand ready to support governments at every stage of this journey, from initial mapping of philanthropic actors within your jurisdiction, to the design of consultation mechanisms, to connections with peer governments and technical advisors who have navigated these reforms before.

The world is not short of private wealth or generosity. It is short of the conditions and partnerships that put them to work for the common good. This Guide is our contribution to building those future partnerships.

We would also like to extend our sincere thanks to the many WINGS members and partners who contributed their time, expertise, and thoughtful feedback throughout the development of this Guide, particularly the Advisory Group, the Enabling Environment Working Group, and the Government Reviewer Group.



BENJAMIN BELLEGY

Executive Director, **WINGS**

Glossary

Term	Definition
Blended Finance	The use of catalytic capital from public or philanthropic sources to increase private sector investment in sustainable development.[1] In this Guide, blended finance refers specifically to structures in which philanthropic capital plays a risk-absorbing or catalytic role alongside public development finance, enabling investments in areas such as social services, climate adaptation and community infrastructure
Civic Space	The legal, institutional and practical environment within which individuals and civil society organisations can exercise the rights of association, assembly and expression without undue restriction, fear or reprisal. Civic space is the precondition for an independent philanthropic sector: where civic space is constrained – through restrictive registration laws, foreign funding prohibitions, surveillance or harassment – philanthropy's ability to operate, innovate and advocate is correspondingly reduced. This Guide notes that enabling environments for philanthropy can only be fully realised when civic space is protected and actively promoted by the state.[2]
Civil Society	This is the 'third sector' of society, along with government and business. It comprises civil society organisations and non-governmental organisations. [3]The sphere of organised collective action distinct from the state and the market, encompassing associations, foundations, non-governmental organisations, community groups, religious institutions and other non-profit entities that pursue public benefit or common interests.

1 Convergence (2026). **Blended finance, definition**.
2 CIVICUS (2026). **What is Civic Space**?
3 UNESCO (2026). **Glossary**.

Term	Definition
Diaspora Giving	Philanthropic contributions made by individuals living outside their country of origin (or heritage) to communities, organisations or causes in that country. Diaspora giving is distinct from remittances (which are private family transfers) in that it is directed toward public benefit purposes – such as education, health, community infrastructure and cultural preservation – rather than household income support. However, in countries with less formalised non-profit sectors, remittances may be often used to promote the good of the community after the needs of the immediate recipients are met.[4]
Enabling Environment	The interconnected legal, fiscal, institutional and social conditions that allow philanthropic organisations and giving behaviours to exist, operate, grow and form partnerships with government and other actors. An enabling environment is the cumulative result of policy choices across multiple domains. This Guide organises these conditions around three progressive government roles: Enabler, Catalyst and Partner.
Endowment	A financial gift to a non-profit organisation that maintains the principal amount while using the investment income for specific purposes defined by the donor.[5] This creates a permanently invested fund whose principal is legally protected from expenditure, with only the investment returns available for charitable purposes. Endowments provide foundations and non-profit organisations with a stable, long-term revenue base that is independent of annual grant cycles and government budget decisions.

4 CAF America (2017). **Diaspora philanthropy. An industry perspective**.
5 Smith, T. (2026). **What is an endowment**? Investopedia.

Term	Definition
Outcomes-Based Contract / Social Impact Bond (SIB)	Terms like 'outcome-based commissioning', 'outcome-based contracting' and 'payment by results' are often used interchangeably, but broadly they all refer to a form of contracting out services that allows central or local government to pay a provider only when specific outcomes are achieved.[6] A social impact bond (SIB) is one form of this type of outcomes-based contracting. SIBs differ from other, similar, ways of contracting by the involvement of so-called social investors. Private or philanthropic investors provide upfront capital to fund a social programme, with repayment from a public outcome funder, typically a government ministry, contingent on independently verified achievement of pre-agreed social outcomes. If outcomes are not achieved, the investor bears the loss; if they are, the investor recovers principal plus a pre-agreed return.
Philanthropy	The voluntary giving of time, money, experience, skills or talent to improve the welfare of people and the planet. As used in this Guide, philanthropy encompasses both individual giving – by everyday donors and high-net-worth individuals – and institutional giving through corporations, foundations and other specialised grant-making organisations.
Philanthropic Support Organisation (PSO)	An organisation whose primary purpose is to strengthen the capacity, effectiveness and enabling conditions of the philanthropic sector, rather than to make grants directly to end beneficiaries. PSOs include foundations associations, philanthropy networks, grant-making intermediaries, learning platforms and sector data providers.
Satellite Account of Non-profit Institutions (NPISH)	A supplementary national accounting framework, consistent with the UN System of National Accounts, that separately measures the economic contribution of the non-profit and voluntary sector – including paid employment, volunteer labour (monetised using wage equivalents) and value added.[7] Standard GDP calculations do not adequately capture the sector's contribution, particularly volunteer work.

6 University of Oxford (2026). **Overview of Social Impact Bonds: A Briefing Note for Senior Management in Local Authorities**.
7 UN Department of Economic and Social Affairs (2018). **Satellite Account on Non-profit and Related Institutions and Volunteer Work**.

Term	Definition
Waqf	Arabic for 'endowment' *waqf* is a special kind of philanthropic deed in perpetuity. It involves donating a fixed asset which can produce a financial return or provide a benefit.[8] It is a perpetual, inalienable dedication of an asset – typically land, property or cash – for a charitable or religious purpose, governed by *shari'ah* principles. The principal of a *waqf* cannot be sold, given away or inherited, only its usufruct (income or use) may be directed toward the designated purpose. *Waqf* is one of the oldest institutionalised philanthropic vehicles in the world and remains a major source of charitable capital in Muslim-majority countries. Modern *waqf* innovations – including cash *waqf*, corporate *waqf* structures and *waqf*-linked *sukuk* (Islamic bonds) – have expanded the instrument's reach beyond traditional property endowments.
Zakat	One of the Five Pillars of Islam[9] and one of the largest philanthropic flows in the world, with the size of the *zakat* pool estimated to be between $200 billion and $1 trillion per year.[10] The term *zakat* translates as 'that which purifies', emphasising its role in cleansing wealth and purifying the soul.[11] In practice, it functions as an annual obligation in Islam, applying to disposable income, qualifying property and other assets once above a defined threshold, the *nisab* – a minimum amount of wealth a Muslim must possess before they become liable to pay *zakat*.[12]

8 Islamic Relief (2026). **Waqf (endowment)**.
9 Islamic Relief (Accessed 2026). **What is zakat?**
10 Rehman, A.A. and Pickup, F. (2018). **Zakat for the SDGs**. UNDP.
11 Islamic Relief (Accessed 2026). **Zakat facts**.
12 Islamic Relief (Accessed 2026). **What is zakat?**

Key concepts: How to engage with this Guide

What is philanthropy?

Philanthropy refers to private resources – financial and non-financial – used for public good. This includes giving by individuals, communities, corporations, foundations and diaspora networks.

Why does it matter for governments?

Philanthropy is not a substitute for public funding. But, when supported through the right policies it can:

- Absorb risk and mobilise additional capital
- Fund innovation, experimentation and early-stage solutions
- Support research and ideas that others may not fund
- Strengthen delivery through partnerships
- Support long-term, risk-tolerant investments
- Bring local knowledge, local leaders and communities into decision-making forums

What is an “enabling environment”?

An enabling environment is the set of legal, fiscal and institutional conditions that determine whether philanthropy can exist, grow and contribute effectively.

The three roles governments can play:

- **Enabler** → Create the legal and regulatory foundation
- **Catalyst** → Use incentives to grow giving
- **Partner** → Collaborate to deliver impact at scale

Why this Guide?

This Guide draws on 20+ country cases to show how governments are already doing this – and how others can apply similar approaches.

Where to look for more?

This Guide is accompanied by a Playbook of Practices, which is a practical resource for those seeking to improve the enabling environment for philanthropy. It provides a set of global case studies showing how national governments have strengthened the enabling and partnership environment for philanthropy in practice.

Executive Summary

Governments today face a convergence of pressures that affect their capacity to implement local development policies. Official development assistance is declining, climate commitments continue to outpace fiscal capacity, and social inequalities are deepening in ways that public institutions alone cannot address. This is not simply a funding gap; it reflects a structural shift in how development must be financed and delivered.

At the same time, significant private resources exist that are not yet fully mobilised for public good. Global estimates suggest that philanthropy already contributes between $885 billion and $1.3 trillion annually, with far greater potential as wealth continues to grow and transfer across generations (CitiWarrants, 2024, ClimateWorks, 2025). Yet in most countries, philanthropy remains an underutilised development resource, not because of a lack of generosity, but because of unclear legal frameworks, weak incentives, administrative friction and the absence of structured engagement between governments and philanthropic actors.

The result is a widening gap between the scale of development challenges and the resources currently flowing toward effective solutions. This gap is not inevitable. It can be addressed, in part, through deliberate policy design.

The fiscal opportunity is concrete. In Africa, if just 0.5–1% of total private wealth was channelled annually into structured local philanthropy, governments could mobilise an additional $14–28 billion per year – without a single dollar of new public expenditure. In Latin America, comparable flows would generate $50–100 billion annually. In the Asia-Pacific region, home to the world's largest concentration of private wealth, channelling 0.5–1% into structured philanthropy would yield between $840 billion and $1.68 trillion per year – exceeding total global official development assistance.

Philanthropy – understood as private resources, both financial and non-financial, directed toward public good – encompasses giving by individuals, communities, corporations, foundations and diaspora networks. Its value lies not only in scale. Philanthropy provides catalytic capital, tolerates risks that public and commercial finance often cannot, supports research and early-stage innovation, and brings convening power that connects actors, ideas and resources across sectors and borders.

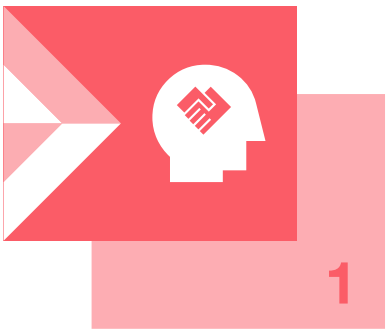
The Opportunity for Governments

Philanthropy does not replace public funding, nor should it. But when supported by the right policy architecture, it can play a distinct and complementary role. Philanthropic capital is often more flexible, more tolerant of risk and better suited to early-stage innovation than either public or commercial finance. It can support experimentation, strengthen delivery through partnerships and help build the institutional and social foundations that enable long-term development progress.

Evidence from more than 20 country cases examined in this Guide shows a consistent pattern: where governments have taken deliberate steps to enable and engage philanthropy, they have mobilised additional private capital, implemented development strategies more effectively and strengthened institutional resilience over time.

A framework built around practical pathways

This Guide organises those policy choices around three roles that governments can play. These roles are cumulative but not strictly sequential. Governments can act across all three, depending on their context, institutional capacity and political opportunity.



TIER 1

The Enabler Role

Establishing foundational conditions

Governments create the legal, regulatory and institutional basis for philanthropy to exist, operate and be trusted. Clear and predictable rules reduce administrative burden and build public confidence.



TIER 2

The Catalyst Role

Activating growth

Governments deploy fiscal policy and financial architecture to expand the scale and reach of formal giving, putting capital in motion toward development priorities.



TIER 3

The Partner Role

Building collective impact

Governments co-invest in the shared infrastructure and collaborative mechanisms that enable philanthropy, government and other sectors to work together at scale on national priorities.

The 12 recommendations

The Guide sets out 12 recommendations, each grounded in real-world experience and supported by concrete policy actions and examples. These recommendations reflect different entry points, from establishing legal clarity and simplifying administrative procedures to designing tax incentives, enabling new giving mechanisms, strengthening data systems and building multi-stakeholder partnerships.

Tier & Role	#	Recommendation
Tier 1 – **Enabler**	1	Legally recognise philanthropy as a public-benefit development actor
	2	Simplify registration and administrative procedures
	3	Promote transparency, accountability and voluntary self-regulation
	4	Institutionalise consultation processes in policy and regulatory reforms
Tier 2 – **Catalyst**	5	Introduce or expand fiscal incentives for charitable giving
	6	Encourage long-term philanthropic capital vehicles, including endowments and faith-based giving
	7	Enable innovative giving instruments and digital platforms to mobilise individual and institutional philanthropy
	8	Promote cross-border and diaspora giving
Tier 3 – **Partner**	9	Support philanthropy ecosystems through data and statistical infrastructure
	10	Establish a dedicated government liaison office for the philanthropic and social sector
	11	Enable and co-invest in philanthropy and social sector support networks
	12	Promote multi-stakeholder partnerships for national priorities

Acknowledging different starting points.

The three-tier framework is cumulative but not strictly sequential. Each recommendation includes concrete policy actions, tested country examples and expected impacts, calibrated to reflect the diversity of legal frameworks, institutional capacities and prior experience with philanthropy across different income levels and political systems.

Lessons learned and calls to action

Across regions, political systems and income levels, five consistent lessons emerge from the research and more than 20 country cases examined in this Guide.

Lesson 1: Recognition precedes effectiveness.

When philanthropy is explicitly recognised as a strategic development actor, collaboration becomes both legitimate and durable. This requires embedding philanthropy and the broader social sector across existing policy domains: finance, taxation, social policy, climate finance and territorial development. Ireland, France, Portugal and the United Kingdom demonstrate that this is built incrementally, not in a single reform.

Lesson 2: Fiscal policy is the fastest lever governments hold.

Chile's 2022 donation reform produced a 15% increase in tax-exempt giving within a single year. Indonesia's integration of zakat into the national fiscal framework generated approximately $1.9 billion in tracked formal giving in 2023 alone. Singapore's Philanthropy Tax Incentive Scheme (MCCY, 2024) re-routes internationally oriented capital toward qualified development priorities. These outcomes are not incidental, but the result of purposeful fiscal design.

Lesson 3: Governments cannot partner with a sector they cannot see.

In every country where a satellite account of non-profit institutions has been established, the sector has proven to be larger and more economically significant than policy had previously assumed. As the Guide highlights, Canada's non-profit sector contributes 8.4% of national gross domestic product (GDP). Mexico's non-profit sector contributes 3.3%. France's social and solidarity economy employs 13.6% of the private sector workforce. Measuring philanthropy's contribution within this broader non-profit sector is a prerequisite for treating it as a strategic partner.

Lesson 4: Philanthropy support organisations matter.

Philanthropy support organisations (PSOs) are an important part of a country's development infrastructure and merit sustained public sector engagement. Our research shows why governments sometimes choose to fund or co-fund national associations of foundations. By investing in data, standards, compliance guidance and coordination capacity, governments reduce their own regulatory burden while improving sector integrity. This approach is often more efficient, and politically more sustainable, than expanding direct oversight of hundreds or thousands of individual organisations.

Lesson 5: Credibility is the most durable form of leverage.

South Africa mobilised about $10.5 billion in climate finance in 2022–2023 – three times more than in 2017–2018. This was made possible by years of philanthropic investment that helped build political support before the Just Energy Transition Partnership (JETP) was launched. Malawi attracted $20 million in World Bank trust funds for governance reform because the process was co-authored by government critics and officials alike. The leverage ratios that multi-stakeholder platforms achieve are determined as much by their financial design as the relational capital built and broad stakeholder alignment before they were formally launched.

The world is not short of private wealth or willingness to give. What is missing, in many contexts, are the public frameworks and partnerships that allow these resources to be directed toward shared development goals.

This Guide provides evidence that such frameworks can be built – and that they work.

Three steps any government can take now

Importantly, governments do not need to begin with large-scale reform. Progress often starts with relatively simple steps: mapping the philanthropic landscape, reviewing existing legal and fiscal frameworks, and establishing structured channels of communication with philanthropic actors. These actions can be taken within existing systems and can unlock significant opportunities for more strategic engagement over time.

01

Map what exists.

Commission a rapid scan of philanthropic and social sector actors in your jurisdiction: who they are, which sectors they support and how their investments relate to national development priorities. In most countries, national philanthropy networks have already done much of this work. Connect with WINGS members.

02

Review the rules.

Conduct a targeted diagnostic of existing legal and fiscal frameworks – such as tax-deductibility rules, endowment regulations, registration requirements, cross-border giving provisions, and how religious and faith-based forms of giving are regulated and supported – to identify where current rules are fit for purpose and where they are unclear, inaccessible or disproportionate. Reforming those rules can unlock capital already present in the economy, with minimum public expenditure.

03

Open a structured channel of engagement.

Whether through a standing advisory committee, a dedicated liaison function or a formal consultation mechanism, governments that create a clear, structured way for the philanthropic sector to engage with the state will have better chances of mobilising catalytic capital, tapping into strategic sector knowledge, and leveraging philanthropy's vast convening power. WINGS and its global network of members stand ready to support this process – from initial actor mapping to designing consultation mechanisms to fostering connections with peer governments who have navigated these reforms.

01

Introduction: Philanthropy as a strategic development partner

The Guide argues that governments can gain strategic advantages by enabling and partnering with philanthropy. The question is no longer whether philanthropy matters to development – it is whether governments are leaving a valuable resource on the table.

Across the world, philanthropic and social sector organisations support the economic and governance infrastructure that underpin state performance. From Singapore's tax incentive schemes (MCCY, 2024) and Brazil's endowment frameworks (IDIS, 2022) to South Africa's Just Energy Transition Partnership (PCC, 2025), governments that have deliberately chosen to enable and partner with philanthropy are mobilising capital faster, implementing development strategies more effectively, and building more resilient societies.

The governments featured in this Guide faced a common set of pressures: tightening fiscal space, rising demand for public services and development challenges that outpace public budgets, including those reflected in global commitments such as the Sustainable Development Goals (SDGs). The governments that found a way forward did not simply spend more. They created the conditions for philanthropy, the greater social sector and private capital to work alongside the state toward shared national priorities.

Yet governments do not typically approach philanthropy as a policy lever. More often, it is treated as a background condition – something that exists in the economy and is subject to occasional regulation, not something governments can actively shape through policy. The 20-plus governments profiled in this Guide thought differently, and the results are measurable.

Ireland became the first country to publish a National Philanthropy Policy, formally recognising foundations and donors as development partners. Singapore designed a tax incentive scheme that treats philanthropy as a co-financing mechanism for public goods, steering private giving toward national priorities. Chile's 2022 donation reform produced a 15% increase in tax-exempt giving within a single year (CEFIS, 2024). South Africa worked with philanthropic actors to build the political legitimacy for a $10.5 billion energy transition partnership (PCC, 2025).

None of these governments ceded authority. Instead, they invested in creating the enabling conditions to unlock philanthropic resources for development. This Guide explains how they did it, and how others can do the same. The pages that follow are designed to be used, not just read.

Section 1 establishes the framework: three roles that government can play, organised in a tiered structure that allows entry at different starting points. It also sets out why action is urgent, grounding the case in both values and results, and in the fiscal realities of what enabling environments can mobilise. Lastly, the section addresses the challenges directly, recognising that cross-sector partnerships are complex and often fail, and outlining the conditions required for them to succeed.

Section 2 sets out 12 recommendations that translate these insights into practice, drawing on more than 20 country cases to present concrete policy choices and actionable steps.

Section or "Chapter" 3 concludes with lessons learned and three calls to action.

Why this Guide matters to Ministries of Finance

Finance ministries operate under a common constraint –the development challenges they are responsible for addressing consistently outpace the resources their budgets can allocate. Philanthropy does not solve that problem, but with the right policy architecture it can help address those challenges through its strengths: providing catalytic capital, taking risks that others cannot, investing in research and pilots, bringing expertise to local decision makers and convening key stakeholders.

Recent research shows that untapped tax revenue directed toward well-designed giving incentives mobilises more funds in philanthropic capital. For every $1 increase in the tax benefit, charitable donations rise by a statistically significant $1.30 (Philanthropy Roundtable, **2024**). Chile's 2022 donation reform produced a 15% increase in tax-exempt giving within a single year, amounting to $56 million (CEFIS, **2024**). These are not acts of generosity toward the sector. They are fiscal instruments with documented leverage ratios, available to any finance ministry willing to design the architecture. Singapore's Philanthropy Tax Incentive Scheme treats philanthropy as a co-financing mechanism for public priorities, steering private capital toward development objectives through fiscal architecture, not direct spending.

Individual wealth, however, is only part of the story. The philanthropic and non-profit sector as a whole represents a measurable share of economic output in countries that have taken the time to quantify it. Canada's non-profit sector gross output for the fourth quarter of 2024 was 8.4% of national GDP (Statistics Canada, **2025**). Mexico's official statistics place non-profit institutions at 3.3% of GDP (INEGI, **2024**).

For governments that have not yet invested in enabling the policy environments for philanthropy, the cost is not the foregone tax revenue but the untapped patient and risk-tolerant capital. Every year without a coherent legal, fiscal and partnership framework is a year in which private resources that could have moved toward national development priorities did not.

Enabling policy, regulatory, and legal environments for philanthropy

This Guide builds on WINGS' co-created framework for enabling environments. It organises the framework into tiers that reflect how philanthropy can develop – from existing and operating to growing over time.

An enabling environment refers to the legal, fiscal and social conditions that shape how philanthropy functions. These conditions affect actors across the public, private and non-profit sectors.

Looking across these sectors helps identify shared priorities and build a common language for collaboration across countries and contexts.

Understanding the different societal contexts under which local philanthropic and broader social sector organisations have evolved, this Guide builds on WINGS' existing work (WINGS, 2021), co-created with our members. It applies a tiered framework for understanding the enabling environment for philanthropy and organises insights around three key roles that governments can play to make the approach more practical. The hope is that conditions in one tier are approached before proceeding to the next; however, our Playbook of case studies shows this rarely occurs in a strictly sequential manner. Governments are encouraged to identify their current position across all three tiers and their corresponding roles:

TIER 1 – **The Enabler Role. Establishing foundational conditions.** Governments create the legal, regulatory and institutional conditions that allow philanthropic entities and behaviours to exist and operate: legal recognition, registration, appropriate regulation and access to basic financial systems. As Enablers, governments set the rules of the game.

TIER 2 – **The Catalyst Role. Activating growth.** Governments deploy fiscal policy, design incentives and cross-border frameworks to expand the scale and reach of formal giving by individuals and organisations: tax incentives, innovative giving mechanisms, endowment frameworks and transparent cross-border donations. As Catalysts, governments can unlock capital for inclusive and sustainable development.

TIER 3 – **The Partner Role. Building collective impact**. Governments move beyond regulation and incentives to co-invest in the institutional infrastructure and collaborative mechanisms that allow philanthropy, government and other stakeholders to work together toward shared national priorities. As Partners, governments invite philanthropy, the broader social sector, communities and corporate leaders to the decision-making table.

Exercising these three roles – Enabler, Catalyst and Partner – is closely linked to the broader legal and policy environment in which non-profit organisations operate. Clear laws, consistent regulations and constructive collaboration between governments and non-profit organisations help create the conditions needed for philanthropy to contribute more effectively to national priorities such as poverty reduction, climate resilience, sustainable economic growth, strengthening employment and social inclusion. Governments that advance across all three tiers can build the most resilient and productive philanthropic ecosystems.

For more information about these broader social sector approaches to enabling environments, please review recent publications from the Organisation for Economic Co-operation and Development (OECD, 2024), Forus International (Forus, 2020), The International Center for Not-for-Profit Law (ICNL, 2018 & 2021) and CIVICUS (2017). The European Union System for an Enabling Environment for Civil Society (EU SEE) also provides a monitoring mechanism to document changes and shed light on recent trends.

Cases for engaging philanthropy as a development partner

Due to ongoing global challenges, decreasing official development aid and tightening fiscal spaces, many governments are exploring how philanthropy can expand the total resources available for national development priorities. Strengthening the enabling environment for philanthropy is therefore not only a values-based issue but also an economic and fiscal opportunity.

Governments may choose to partner with philanthropy for three main reasons: values, results and financial impact.

1. The values-based case highlights that collaborations between government and philanthropy are intrinsically right or legitimate, grounded in values, principles and ideas about how society ought to be organised. These arguments highlight how long-standing traditions of giving, community solidarity and constitutional freedoms in many countries support voluntary action and citizen participation and engagement. They can also take on different forms of religious connotations, such as Indonesia's *zakat* programmes and Malaysia's waqf endowments.

2. The results-based case highlights that public-philanthropic partnerships produce better development results. It argues that a vibrant social and philanthropic sector can serve the role of strategic development policy implementer, especially in low trust or hard-to-reach communities.
3. The fiscal case for public-philanthropic partnerships is increasingly important to finance ministries. Governments face tight budgets, debt ceilings, high cost of capital, medium-term expenditure frameworks, rising demand for public services and high uncertainty amid ongoing crises (inequality, crime, climate change, irregular migration, pandemics, political conflict). In this context, the key question is not should governments engage philanthropy, but rather how they can do so effectively in the long term to mobilise additional resources, both domestically and across borders.

Global philanthropy estimates vary. CitiWarrants estimated individual giving in money and time to be more than 1% of global GDP, reaching $1.3 trillion every year – approximately six times the official development assistance provided by OECD countries in 2023 (CitiWarrants, 2024). ClimateWorks reported that in 2023 the giving to all causes by foundations and individuals worldwide amounted to $885 billion (ClimateWorks, 2025).

- In the United States, non-profits contribute significantly to the economy. In 2022, the country's 1.8 million non-profits contributed an estimated $1.4 trillion, representing 5.6% of GDP (Independent Sector, **2024**). Corporate giving reached $44.4 billion in 2024, accounting for about 7% of the total $592.5 billion donated through philanthropy (Giving USA, **2025**). Foundation assets in the US totalled $1.6 trillion, supporting more than $109 billion in giving (The Angeletti Group, **2025**).
- Estimates put total annual giving in Europe at €87.5 billion, with almost half (about €41.3 billion) coming from individuals and around a quarter (€21.7 billion) from corporations. European philanthropy is increasingly collaborative across borders, despite barriers such as legal frameworks, tax systems and administrative differences (Global Giving, **2025**). On average, the non-profit sector typically contributes around 5% of GDP in European countries (Philea, **2025**).
- The World Bank estimated in 2024 that a total of $685 billion was sent by diaspora citizens back to their homes in low- and middle-income countries (LMICs), more than foreign direct investment and official development aid combined to these countries, though not all of this can be considered philanthropy (World Bank, **2024**).
- Global data shows the scale of the opportunity: According to the Bridgespan Group, over $4.3 billion in additional philanthropic funding could be mobilised through enabling frameworks in Africa (Bridgespan Group, **2025**). Similar research by the Centre for Asian Philanthropy and Society (CAPS) highlights an untapped annual philanthropic potential of approximately $700 billion in Asia alone (CAPS, **2024**).

While most of this capital stays in high-income countries like the United States, Canada, Australia, Japan, South Korea and some Western European countries, many countries in Asia, Latin America and Africa are seeing growing local philanthropic flows, influenced by rising wealth and strong cultural traditions of giving and sharing.

Africa, for example, is home to roughly 135,000 high-net-worth individuals (HNWIs)[13] and several hundred ultra-high-net-worth families, concentrated primarily in South Africa, Nigeria, Kenya, Egypt and Morocco. Total investable wealth on the continent is commonly estimated at $2.5 trillion (Henley & Partners, 2024). If just 0.5–1% of that wealth was channelled annually into structured local philanthropy, Africa could mobilise $12.5–25 billion from high-net-worth households alone.

Latin America has around 430,000 HNWIs and several thousand ultra-high-net-worth families, concentrated mainly in Brazil, Mexico, Chile, Colombia and Argentina. Combined private wealth in the region is estimated at approximately $10 trillion (UBS, 2025). If even 0.5–1% of this wealth was channelled annually into philanthropy, that could mobilise $50–100 billion in potential philanthropic flows annually.

Across the Asia-Pacific region, the scale of philanthropic potential is significant, reflecting the region's position as a global centre of private wealth. It accounts for an estimated $168 trillion in private wealth across the major markets covered by UBS, representing roughly 36% of global wealth (UBS, 2025). Even under conservative assumptions, if 0.5–1% of this wealth was channelled annually into structured philanthropy, this could mobilise between $840 billion and $1.68 trillion each year. That figure alone would exceed global official development assistance and place philanthropy firmly alongside the most significant public financing streams for social and environmental development.

Looking ahead, UBS estimates that more than $83 trillion will be transferred globally over the next 20–25 years. About $9 trillion will be transferred within the same generation, and more than $74 trillion between generations (UBS, 2025).

As evidenced by academic research, practitioner reports and local community insights, philanthropy is not limited to certain societies or markets. Instrumental, normative and fiscal cases exist for governments to enable and engage philanthropy in countries from all regions and with varying political and economic models. Our research and on-the-ground work show that many local, national and regional public institutions have acted decisively to expand their engagement and partnerships with philanthropy and the broader social solidarity sector, yet much more remains to be done.

The partnership challenge

Collaboration across sectors is widely recognised as essential to advancing complex development goals, including global commitments such as the Sustainable Development Goals (SDGs). However, experience shows that this type of cross-sector engagement and trust-building is not easy. A study of 55 foundations by The Partnering Initiative (TPI), WINGS and Philea highlights that "partnering across cultures, across societal sectors, across power differentials, and with those with quite different incentives goes far beyond most people's knowledge and experience" (2025).

13 A high-net-worth individual is someone who holds investable assets ranging from $1-10 million. The Wall Street Journal (2026). **Who Are High-Net-Worth Individuals, and How Do They Manage Their Wealth?**

One of the primary challenges to cross-sector partnerships are knowledge gaps, which can reinforce misunderstandings and hinder productive partnerships. Philanthropic actors tend to have limited insights into the constraints, motivations and operational challenges within public bureaucracies and may approach government leaders with preconceived solutions or timelines that do not align with public-sector realities. As the leaders of the EdelGive Foundation and Dasra noted in a recent Stanford Social Innovation Review article, "attracting and maintaining productive relationships with government agencies is rarely simple or straightforward" (SSIR, 2025).

Research and field experience suggest that many public sector colleagues share these concerns about philanthropy. For example, some are cautious about engaging with philanthropic organisations due to concerns about tax fraud, money laundering, national security and international terrorism, among others. As mentioned in the recommendations section, governments can improve public trust and effectiveness without imposing unnecessary and excessive regulatory burdens by encouraging the establishment of clear reporting requirements, sector-led standards of conduct and peer accountability mechanisms.

Successful cross-sector collaborations and eventual partnerships depend on gradual trust building, clear channels of communication and enabling frameworks for formal engagement and partnerships. Countries vary widely in their legal frameworks, institutional capacities and experience working with philanthropy. Governments that have a long history of working with philanthropy, that have basic legal frameworks and fiscal incentives, and that continue to build on those foundations are better prepared to innovate and pursue more ambitious lines of action. On the other hand, governments that lack established norms and incentives, or a history of partnering with philanthropy, may need to focus their ambition on the basic building blocks of the enabling environment.

These challenges are not reasons to disengage, they are design parameters. Every structural barrier described above has been navigated by at least one government in this Guide, not by ignoring the difficulty but by building the institutional conditions that make productive engagement possible over time. The three-tier framework that follows is organised precisely around those conditions. It is not a normative ideal; it is a practical conceptual tool derived from what governments have already done.

A Guide built to navigate these challenges

The recommendations that follow address these partnership challenges by separating what governments can do unilaterally – such as establish legal frameworks, design fiscal incentives and build data systems – from what requires bilateral investment on both sides.

The three-tier structure reflects this logic: As **Enablers (Tier 1)**, governments create the conditions for philanthropy to exist. As **Catalysts (Tier 2)**, they create the conditions for philanthropy to grow. As **Partners (Tier 3)**, they create the conditions for philanthropy to flourish and form long-term partnerships.

The recommendations are meant to be flexible and adaptable to the political, economic and cultural conditions in which public-sector colleagues operate. The three-tier framework enables governments to identify which role – Enabler, Catalyst or Partner – is most within reach given current capacities. No government needs to have mastered one role entirely before beginning to exercise another.

Governments uncertain of their current position within this framework can make use of the self-reflection checklist in Annex 1, designed to identify the highest-leverage entry points given existing legal, fiscal and institutional conditions.

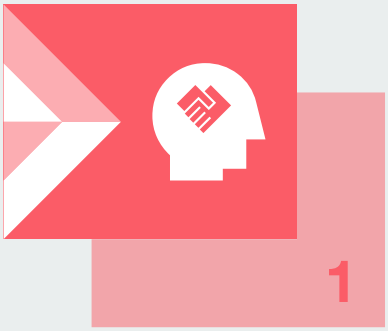
Finally, it is important to emphasise the evolving nature of this Guide. Implementing these recommendations will largely be a trial-and-error process, with many challenges between big wins. Our Playbook of Practices shows that enabling environments are built over years of trust-building between public and philanthropic actors, primarily through repeated testing of collaborative ways of working. The purpose of the Guide is to support that process by offering practical recommendations that can help strengthen trust, mobilise additional domestic and cross-border resources for public good, and foster more productive dialogues and cross-sector partnerships in the future.

02

Recommendations to enable and partner with philanthropy

These are the 12 recommendations, followed by actions suggested for each. Governments are encouraged to identify their entry point within each tier using the self-reflection checklist in Annex 1 and to pursue parallel reforms where political windows allow.

The 12 recommendations for enabling policy environments for philanthropy







Tier 1	Tier 2	Tier 3
The Enabler Role	**The Catalyst Role**	**The Partner Role**
Establishing foundational conditions	**Activating growth**	**Building collective impact**
1 Recognise philanthropy as a public-benefit development actor	5 Introduce or expand fiscal incentives	9 Support philanthropy data infrastructure
2 Simplify registration and administrative procedures	6 Encourage long-term philanthropic vehicles	10 Establish a dedicated government liaison office
3 Promote transparency, accountability and self-regulation	7 Enable innovative giving instruments	11 Enable philanthropy and social sector support networks
4 Institutionalise consultation processes in policy reforms	8 Promote cross-border and diaspora giving	12 Promote cross-sector and multi-stakeholder partnerships

Tier 1 Recommendations - The Enabler Role: Establishing foundational conditions

In the Enabler Role, governments focus on the legal, regulatory and institutional foundations that allow philanthropic organisations and giving ecosystems to exist and function. These are the ground rules that determine whether philanthropy can enter, operate and be trusted. Clear and predictable rules strengthen public confidence, reduce administrative burden and give philanthropy the legal basis it needs to grow and eventually partner with governments. Governments that have not yet established these conditions will find that Tier 2 and Tier 3 interventions remain fragile without them.

Tier 1 Summary Table

	Recommendation	Key policy actions	Expected impact	Country examples
1	Legally recognise philanthropy as a public-benefit development actor	Charity laws, public-benefit classifications, national philanthropy policies, clear definitions	Legal certainty and stronger public–philanthropy partnerships	Ireland China Kenya
2	Simplify registration and administrative procedures	Streamlined registration systems, standard timelines, one-stop registration portals	Lower compliance costs and improved regulatory efficiency	Singapore Austria
3	Promote transparency, accountability and voluntary self-regulation	Reporting standards, governance requirements, open data	Stronger public trust and reduced oversight burden	United States Canada
4	Institutionalise consultation processes in policy and regulatory reforms	Public consultation platforms, advisory councils, sector dialogue mechanisms	Better policy design and improved compliance	Argentina Brazil Malawi

Recommendation 1. Legally recognise philanthropy as a public-benefit development actor

Adopt legal definitions, public-benefit classifications and national policy frameworks that formally recognise philanthropy as a major contributor to national development, while ensuring proportionate accountability and oversight. This creates legal clarity and certainty, providing a strong basis for government-philanthropy partnerships.

Country examples include:

- **Ireland** is the first country to champion a national policy focused on enabling philanthropy, underscored by a history of strong legal frameworks, most notably the Charities Act of 2009. The law recognises philanthropy in a particular and quite powerful way: while never explicitly naming 'philanthropy', it legally defines what counts as charitable and embeds it in the State's public-interest framework.

  The country's recently launched National Philanthropy Policy 2024–2028 formally recognises philanthropy as a vital strategic partner in advancing social good. It acknowledges that philanthropic foundations, trusts and donors can pilot innovative solutions to complex social problems, support systems change and take longer-term, higher-risk approaches than public institutions often allow. This framing aligns philanthropy with development outcomes (social inclusion, equality, community resilience) rather than merely relief or welfare (Ireland, Department of Rural and Community Development, 2024).

- **China's** 2016 Charity Law introduced the country's first comprehensive national framework for domestic charitable organisations, marking a significant departure from the pre-existing system in which philanthropic activity was organised almost entirely through government-controlled entities. The law created a formal legal category of 'charitable organisation' and defined public-benefit activities in a way that positioned local philanthropy (cishan) as contributing to national development goals including poverty alleviation and social progress. It also established a pathway for qualifying foundations, membership associations and service organisations to obtain charitable status, access tax benefits and apply for public fundraising credentials. The framework represents an important act of legal recognition, providing the definitional clarity that philanthropic actors need to operate with greater legitimacy and predictability. That said, ICNL also points out that the China case merits careful reading. By October 2024, fewer than 15,000 organisations had obtained charitable status – less than 2% of all registered social organisations – reflecting persistent structural barriers to registration and limited practical incentives to formalise (ICNL, 2024).

- **Kenya** illustrates clearly that legal recognition is not simply an administrative formality but a political decision about the place philanthropy occupies in national development policymaking. For more than two decades, Kenya's legal framework treated nongovernmental organisations (NGOs) as entities to be regulated, not as development actors. The passage of the Public Benefit Organizations Act in 2013 marked a conceptual break: for the first time, the law recognised these organisations not by what the State needed to control in them, but by the public value they generate (Kenya Gazette, 2025).

  The case demonstrates that the most transformative legal reform is not one that tightens supervision, but one that redefines the category itself: from NGO under State oversight to a public benefit organisation that is recognised as part of the development architecture. That recognition, however, only produces tangible results if implemented well, and when paired with registration and compliance procedures proportionate to that new status, which is precisely what Recommendation 2 addresses.

These examples mark important positive shifts in all three countries' normative frameworks, notwithstanding necessary reservations and caveats. **There are many pathways for governments that want to take actions, among them:**

Action 1: Commission a legal gap analysis to determine whether existing law explicitly recognises philanthropic organisations as public-benefit development actors.

Action 2: Launch a national philanthropy dialogue to signal government intent and coordinate cross-ministerial alignment.

Recommendation 2. Simplify and streamline registrations and administrative procedures

Establish clear, transparent, low-cost and timely procedures for registration, reporting and operational compliance, applied consistently across ministries and administrative levels. This improves efficiency and reduces compliance burden.

Country examples include:

- Since 2007, the government of **Singapore** has issued policy guidance on the regulation of grantmakers, providing clear, consistent parameters on what constitutes 'charitable spending'. Recognising that the scope of grantmakers' activities can differ from that of most charities, the Commissioner of Charities' Office waives specific regulatory requirements for 'qualifying grantmakers'. This guidance also clarifies how such grantmakers would be regulated under this 'lighter-touch regime'. The most recent version was published in November 2023 to ensure alignment with financing development priorities (MCCY, 2024).
- **Austria's** 2023 Public Benefit Reform Act is significant for what it changed, but also for the direction of the political choice it represents. In a European context where many governments have moved toward tighter non-profit regulation in recent years, Austria moved deliberately in the opposite direction, concluding that the compliance burden on philanthropic organisations had become a structural barrier to sector growth rather than a meaningful accountability tool.

The reform addressed this on multiple fronts simultaneously. It expanded the universe of organisations eligible for tax-deductible donations, reducing the arbitrary exclusions that had prevented many legitimate public-benefit actors from accessing fiscal incentives; it introduced a tax-free volunteer allowance (Freiwilligenpauschale) that monetarily recognised volunteer contributions for the first time; and it stripped out procedural requirements that had accumulated over decades without serving a clear public interest purpose (RIS, 2023).

Governments that want to explore similar pathways forward, can explore actions such as but not limited to:

Action 1: Conduct a user-journey audit of the current registration process from the perspective of a community foundation, mapping time, cost and number of agencies involved. Set a target of single-window registration achievable within 30 business days.

Action 2: Adopt standardised reporting templates that apply uniformly across ministries and publish them in open digital formats.

Recommendation 3. Promote transparency, accountability and voluntary self-regulation

Encourage clear reporting requirements, governance standards, sector-led standards of conduct and peer accountability mechanisms, which can improve public trust and effectiveness without imposing unnecessary and excessive regulatory burdens.

Country examples include:

- In the **United States**, the government's primary contribution to non-profit accountability is structural rather than supervisory: it mandates disclosure and then steps back. Form 990 requires most tax-exempt organisations to file detailed annual information returns covering finances, executive compensation, governance practices and programme activities, and makes those returns publicly available as a condition of tax-exempt status. The compliance floor has real teeth: an organisation that fails to file for three consecutive years loses its tax-exempt status automatically, without any further government action required (IRS, 2026). Candid (formerly GuideStar) took the IRS's machine-readable 990 data and transformed it into a searchable public platform covering 1.9 million tax-exempt organisations. This is now used by donors, grantmakers, journalists and regulators worldwide to assess non-profit credibility and performance (Candid, 2026).
- **Canada** is a strong case of the enabling power of government restraint. At the formal level, the state's role through the Canada Revenue Agency is intentionally narrow. Oversight focuses on fiscal integrity, charitable purpose and basic compliance. It does not prescribe how philanthropic actors should govern themselves, measure impact or engage ethically with communities. The risk with this approach is that organisations will satisfy the minimum legal threshold without developing the internal governance culture that makes accountability meaningful. Canada has largely avoided this because the sector chose to develop self-regulation practices and standards. The Standards Program, led by Imagine Canada, sets out shared expectations for governance, financial stewardship, ethical fundraising, transparency and human resources practices that go significantly beyond what the law requires (Imagine Canada, 2026). Crucially, the programme is privately financed and entirely voluntary and it now covers organisations across all ten provinces.

Possible actions to reach similar goals can include:

Action 1: Require that tax-exempt organisations file annual returns in a proportionate format accessible through a searchable public registry, as the US Form 990 model demonstrates.

Action 2: Convene major philanthropic associations and umbrella bodies to co-design or co-revise a national code of conduct and voluntary governance standards that go beyond the statutory minimum. The government's role here could be convener and endorser, not author.

Recommendation 4. Institutionalise consultation in policy and regulatory reforms

Establish regular and inclusive consultation mechanisms with philanthropic and broader social sector stakeholders when designing or revising laws and regulations impacting philanthropic activity, directly or indirectly. This will enable better policy design and implementation.

Country examples include:

- **Argentina** offers one of the clearest demonstrations of what structured consultation with the philanthropic sector is worth in fiscal terms – and of how long it can take to produce results when that consultation is not institutionalised from the start. The specific grievance was concrete and costly: the Financial Information Unit (UIF) had classified non-profit organisations as obligated entities under Argentina's Anti-Money Laundering (AML) framework, subjecting them to the same compliance architecture designed for financial institutions. For over six years, Argentine social sector organisations, together with the Global NPO Coalition on FATF (Financial Action Task Force), engaged in sustained dialogue with the UIF, operating under the Ministry of Justice, and ultimately managed to remove non-profit organisations from the list of obligated entities (Global NPO Coalition on FATF, 2024).
- **Brazil's** experience developing the Marco Regulatório das Organizações da Sociedade Civil (MROSC, Law 13.019/2014) illustrates how structured, multi-year consultation between government and social sector leadership can produce regulatory frameworks that are both technically sound and politically durable. The law established clear, transparent rules for all voluntary partnerships between the government and non-profit organisations, replacing a fragmented system of informal agreements that had long generated legal uncertainty, compliance costs and accountability gaps on both sides (Brazilian government, 2014).

  The law's primary focus was the broader non-profit sector engaged in public service delivery, but today any private foundation or other philanthropic organisations choosing to co-finance public programmes or implement government-commissioned initiatives are equally subject to its transparency, accountability and reporting requirements. After a decade, the law has worked best for organised, medium-to-large foundations with legal and administrative capacity (Folhamax, 2025).
- In 2022, **Malawi** took the strategic decision to stop treating governance reform as an internal bureaucratic exercise and instead think of it as a cross-sector co-design challenge. With facilitation support from the Chandler Foundation, government officials and social sector leaders – including vocal critics of the administration – were brought together to jointly author Malawi's Open Government Partnership National Action Plan. The significance of this choice was not procedural: convening critics alongside officials, under presidential mandate, sent an unambiguous signal that the partnership was substantive rather than performative. The resulting Plan was credible precisely because its authorship was contested and inclusive. That credibility had direct financial benefits: the process attracted $20 million in World Bank trust funds that would not have been accessible to a less accountable reform process (Chandler Foundation, 2024).

There are different pathways for governments that want to take actions, including:

Action 1: Establish a standing multi-stakeholder advisory committee that includes philanthropy and the broader social and solidarity sector representatives, with a mandate to co-design and review legislation in a meaningful and timely manner before it reaches parliament.

Action 2: Establish a periodic regulatory review mechanism within this committee through which existing regulations that impose disproportionate burdens on the philanthropic sector can be identified and amended.

Tier 2 Recommendations - The Catalyst Role: Activating conditions to grow

In the Catalyst Role, governments move from permitting philanthropy to actively expanding it. Tier 2 policy recommendations aim to unlock additional domestic resources and enable cross-border and diaspora giving through fiscal incentives, endowment frameworks, innovative giving mechanisms and community-led or place-based funding models. Catalytic governments design the fiscal and financial architecture that puts capital in motion and rewards it for flowing toward public and social development priorities.

Tier 2 Summary Table

	Recommendation	Key policy actions	Expected impact	Country examples
5	Introduce or expand fiscal incentives for charitable giving	Create development-oriented tax incentives schemes	Greater private investment in development programmes	Chile Singapore Indonesia
6	Encourage long-term philanthropic capital vehicles	Introduce legislation to regulate endowments	Funding for long-term policy objectives	Brazil Malaysia Denmark
7	Enable innovative giving instruments and digital platforms	Adapt public funding to support matched funding and other innovative giving mechanisms	Greater private investment in public-led development programmes	United Kingdom Kenya
8	Promote cross-border and diaspora giving	Elaborate clear international donation norms	Reach untapped funding source	Jamaica Ethiopia

Recommendation 5. Introduce or expand tax incentives for individual, corporate and institutional giving

Introduce or strengthen well-designed and accountable tax incentives such as deductions, credits or other fiscal benefits with safeguards – that mobilise private resources for public good. A recent meta-analysis led by the Philanthropy Roundtable reveals a notable positive effect: for every $1 increase in the tax benefit, charitable donations rise by a statistically significant $1.30 (Philanthropy Roundtable, 2024). It is important that tax incentives should not come at the expense of individuals and organisations paying their fair share of taxes or reduce funding for public services.

Across 40 OECD member countries, most have tax policies that provide income tax concessions to approved non-profit and philanthropic entities. A recent survey identifies two recurring approaches. The first is to exempt all (or specific) income, and the second is to treat all income as taxable, while allowing the entity to increase its non-taxable income by reinvesting in its charitable mission or public benefit objectives (OECD, 2020).

Country examples include:

- In **Chile**, the government introduced a new law on donations in 2022, and one year after its implementation, more than $56 million was raised through individual giving, representing a 15% increase in total tax-exempt donations and 60% of the charity growth between 2022 and 2023 (CEFIS, 2024). Rather than directly funding social initiatives, the State created predictable incentives, clarified eligibility rules and increased trust in the system. Such reforms expand the resource base for local philanthropy and the broader social sector without greatly expanding public expenditure, strengthening what could be described as a co-production model of social investment. [Note: an English-language outline of the reforms is provided by Carey Law (Carey, 2022).]
- **Singapore's** Philanthropy Tax Incentive Scheme (PTIS), operational from January 2024 to December 2028, illustrates how a government can use fiscal design to address a structural mismatch between a country's ambitions and its regulatory architecture. As Singapore's single family office sector (offices that provide services to members of the same family) expanded rapidly – from around 400 offices in 2020 to more than 2,000 by the end of 2024 – the existing tax system offered deductions only for donations to locally registered Institutions of a Public Character, creating a barrier for internationally oriented family offices seeking to give across borders. PTIS directly addressed this gap by introducing a 100% tax deduction for qualifying overseas donations, capped at 40% of statutory income, and routing them through Qualifying Local Intermediaries to maintain an audit trail and anti-money laundering safeguards (MAS, 2023). For governments with growing high-net-worth wealth management sectors, the transferable lesson is the design logic itself: attaching substantive domestic obligations to international philanthropic tax relief as a mechanism for ensuring that fiscal incentives serve national development goals, not merely private tax planning.
- **Indonesia** has successfully promoted tax policy incentives for faith-based philanthropy. The government introduced a powerful incentive by allowing zakat payments through authorised community-based institutions to be deductible from taxable income. This policy bridges religious giving and formal fiscal systems, encouraging middle-class and corporate participation while reinforcing compliance with regulated zakat channels rather than informal giving. Under national legislation, zakat collection and distribution are coordinated through a formal architecture led by Badan Amil Zakat Nasional (National Board of Zakat, BAZNAS), a public, non-structural body operating at national, provincial and district levels, alongside licensed private zakat organisations (LAZ). According to BAZNAS, zakat collection in 2023 reached IDR 32 trillion ($1.9 billion), with an upward growth trend since 2021 (J-PAL, 2025).

Governments that want to take steps forward can contemplate actions such as:

Action 1: Direct the Ministry of Finance to model the fiscal cost and estimated leverage ratio of three tax incentive options: (a) income tax deductibility for individual donors, (b) matched public funding for corporate donations, and (c) tax credits for small and medium donors. These incentives are aimed at encouraging more democratic and community-based philanthropy.

Action 2: Mandate that any biennial review of tax incentive eligibility include an explicit assessment of whether community foundations, indigenous giving vehicles and faith-based instruments (zakat, waqf, church tithes, temple trusts) are covered under the same framework or require dedicated sub-frameworks.

Recommendation 6. Encourage long-term philanthropic capital vehicles, including endowments, legacy gifts and faith-based giving instruments

Policymakers should encourage long term diverse philanthropic capital models such as endowments, legacy gifts, spend-down models and faith based giving instruments, with appropriate governance, accountability and transparency measures. These mechanisms can provide funding for systemic and long-lasting social and environmental changes that go beyond short electoral cycles.

Country examples include:

- **Brazil** is a case in point. The country's Endowment Law, enacted in 2019, enabled legal clarity for endowment funds as long-term funding vehicles for institutional philanthropy. The law enabled the accumulation of capital whose returns – not principal – fund social initiatives over time, creating sustainable revenue streams insulated from annual budget volatility. The legislation was approved after years of strong advocacy campaigns led by the Coalition for Endowment Philanthropic Funds, a network that brings together more than 70 institutions and individuals from various sectors and remains active to this day (IDIS 2022).
- In Islamic legal traditions, the equivalent long-term mechanism is waqf, a voluntary, perpetual endowment in which an asset is preserved and its benefits used for charitable or public purposes over time. **Malaysia** is a strong example of philanthropy grounded in religious and community legitimacy, independent of national politics. Malaysia's waqf framework also rests on a powerful form of dual legitimacy. It is simultaneously grounded in shari'ah principles – such as perpetuity and donor intent – and governed through modern fiduciary standards, including audits, investment committees and performance oversight (MyWakaf, 2026). Most of the financial innovation that has made Malaysia a global reference has occurred at the municipal and provincial level, such as cash waqf (Dompet Dhuaf, 2024), corporate waqf structures (Islamic Economy Academy, 2025) and waqf-linked sukuk (Bank Muamalat, 2026) channelled to local hospitals, universities and housing projects.

- **Denmark** presents one of the most compelling and structurally embedded examples of what Lester Salamon coined 'philanthropication through privatisation', where governments forgo corporate tax revenue or other public assets with the condition or expectation that the proceeds or benefits are directed toward philanthropic, charitable or social purposes rather than purely commercial profit. At the heart of the Danish case is the creation of separate legal frameworks for industrial foundations (erhvervsdrivende fonde). These foundations own a controlling stake in a commercial company, but have no individual owners or shareholders who can extract profits. Instead, surpluses generated by the commercial enterprises are channelled into the foundations' philanthropic missions (PhiLab, 2025).

  The most prominent examples include Novo Nordisk, the global pharmaceutical giant; Carlsberg, the international brewing group; and A.P. Møller – Mærsk, one of the world's largest shipping and logistics conglomerates. In 2024, on its 100th anniversary, the Novo Nordisk Foundation awarded close to DKK 10.1 billion ($1.6 billion) to support nearly 1,800 new projects focused on improving people's health, boosting the sustainability of society and protecting the planet (Novo Nordisk, 2025).

Pathways forward vary and could include actions such as:

Action 1: Undertake a diagnostic and stakeholder consultation process to assess the current legal, fiscal and institutional barriers and opportunities for endowment creation and growth.

Action 2: Where relevant, create a regulatory framework for industrial foundations and/or faith-based endowment vehicles with transparent governance requirements that respect religious legal principles.

Recommendation 7. Enable innovative giving instruments and digital platforms to mobilise individual and institutional philanthropy

Enable innovative giving instruments, digital giving systems and catalytic funding mechanisms to mobilise additional resources.

Country examples include:

- The **United Kingdom's** Aid Match programme offers a strong model of how governments can treat public charitable donations to overseas causes as a co-financing resource rather than a discretionary tax liability. The programme matches every donation made by UK residents to eligible charity appeals from organisations working in low-income countries. In the first phase of the programme between 2013 and 2016, it funded 59 appeals covering 22 countries, an estimated 3.6 million people in the UK donated to match-funded appeals, and a total of £120 million reached 42 charities running projects in health, education, and water and sanitation, expected to benefit 19 million people (FCDO, 2025). This is a key case study for governments seeking to amplify citizen generosity and to increase cross-border philanthropic flows without creating new bureaucratic approval regimes.

- **Kenya's** digital giving story is inseparable from the rise of M-PESA, the mobile money platform that turned phones into giving instruments long before smartphones were widespread. The Kenyan government's most consequential act was licensing and regulating mobile money infrastructure, which private actors and the non-profit sector (led by M-Changa and GlobalGiving) then repurposed for charitable ends. The rise of mobile technology and mobile payment popularised crowdfunding and solidified it as an alternate form of fundraising, with workplace giving also emerging as a relatively new vehicle that was a perfect match to meet demands for diversification of funding sources during the COVID-19 pandemic (EAPN, 2022).

For governments that want to obtain tangible results, actions could include:

Action 1: Design and pilot a government donation-matching scheme for priority development areas in which public funds are used to match citizen donations to eligible social sector organisations.

Action 2: Review whether existing legislation treats giving platforms as a distinct category within fintech or payment system licensing frameworks to identify innovative opportunities to mobilise more philanthropic resources.

Recommendation 8. Promote cross-border and diaspora giving

Enable international, regional, cross-border and diaspora giving through clear legal mechanisms, proportionate reporting requirements, and tax or regulatory mechanisms. This can mobilise international resources for public good and sustainable development. The emerging consensus among regulators is that oversight should be risk-based, proportionate, narrowly targeted, transparent and accountable, rather than built on blanket suspicion of foreign funding.

Comparative evidence shows that some governments have moved toward threshold-based regulation as a pragmatic solution. According to the Global Philanthropy Environment Index 2025, countries such as South Korea, Japan, Taiwan, the United States and Hungary require monitoring or reporting of foreign philanthropic funding only once donations exceed a defined minimum threshold (GPEI, 2025). This approach allows governments to focus enforcement resources on higher-risk transactions while preserving space for legitimate small-scale giving and diaspora support.

Country cases include:

- **Jamaica's** JA Diaspora Engage platform offers a distinctive model for how small island developing states can convert diaspora generosity from informal, ad hoc giving into government-routed, sector-specific development contributions. Developed by the Ministry of Foreign Affairs and Foreign Trade in partnership with the Planning Institute of Jamaica and the International Organization for Migration's Development Fund, and launched in 2024, the platform is a government-led digital portal that consolidates five diaspora engagement functions – connect, learn, invest, give back and climate action – into a single interface accessible to Jamaicans worldwide (JIS, 2024). Its 'Give Back' function directs diaspora donors toward government-designated clearance pathways through the National Education Trust for educational donations and the Ministry of Health for health sector donations — both of which provide duty concessions and structured accountability for incoming contributions (JADE, 2026).

- The government of **Ethiopia** launched the Ethiopian Diaspora Trust Fund (EDTF) with the primary objective of financing people-focused social and economic development projects. The Fund targets critical needs in health, education, water and sanitation, rehabilitation of persons with disability, agricultural development, technology and small-scale entrepreneurship, giving priority attention to projects focusing on youth, women, smallholder farmers and small enterprises. The Fund was established with an Advisory Council appointed directly by the Prime Minister, incorporating governance mechanisms that include an independent board, US 501(c)(3) tax-exempt status, and a formal secretariat in Addis Ababa that was operational by 2019 with UNDP support (EDTF, 2026).

  Ethiopia's Ten Years Development Plan formally integrated diaspora engagement targets, including growing the number of EDTF contributors to 400,000 and supporting the diaspora to create $7 billion in wealth and 100,000 jobs within Ethiopia (IFA, 2026), embedding the EDTF and the broader diaspora engagement architecture within sovereign national planning rather than treating them as parallel or supplementary initiatives.

Governments could take actions such as:

Action 1: Strengthen data collection and reporting on diaspora philanthropy to better understand flows, impact and opportunities for alignment with national priorities.

Action 2: Partner with trusted intermediaries (e.g. community foundations, diaspora organisations or philanthropy networks) to channel and coordinate diaspora giving.

Tier 3 Recommendations - The Partner Role: Building collective impact

In the Partnership Role, governments make the deepest institutional commitment: investing in the shared infrastructure and collaborative mechanisms that enable government, development finance, philanthropy, the broader social sector and the private sector to work together on national priorities at scale. This role requires governments to move beyond the posture of regulator or incentive designer and into the posture of co-investor and convener. Strong data systems, formal liaison mechanisms, philanthropy support networks and multi-stakeholder platforms are the tools of the Partner.

Tier 3 Summary Table

	Recommendation	Key policy actions	Expected impact	Country examples
8	Support philanthropy data infrastructure	Implement Non-Profit Institution Serving Household (NPISH) in national accounts	Ability to measure the productive force of the non-profit sector	Mexico Canada
9	Establish a dedicated government liaison office	Assign sector liaison and invest in infrastructure	Establish formal, long-term engagement channels	United Kingdom France
10	Enable and co-invest in philanthropy and social sector support networks	Provide co-funding and institutional support for philanthropy support organisations and social sector infrastructure network	Unlock capital investment, deliver transformational results	United Kingdom France
11	Promote transformational multi-stakeholder partnerships	Launch formal cross-sector policy dialogue and country platforms	Creation of large-scale development portfolios	South Africa Portugal Colombia

Recommendation 9. Support philanthropy ecosystems through data and statistical infrastructure

Governments could benefit from developing national statistical systems that measure philanthropy's economic and social contributions, including satellite accounts for non-profit activities (a formal system for measuring their economic contribution), which can help them understand the scale and impact of the development sector. Formal recognition of philanthropy and the broader social and solidarity sector by including them in GDP calculations can promote greater awareness of their potential contributions. Furthermore, supporting the development and adoption of a common taxonomy and shared definitions for philanthropy can help governments better understand and engage the sector.

Country examples:

- **Mexico** institutionalised the measurement of the non-profit sector's economic contribution through the Cuenta Satélite de las Instituciones sin Fines de Lucro (CSISFL) developed by Instituto Nacional de Estadística y Geografía (INEGI). By integrating non-profit institutions into the national accounts framework, Mexico moved beyond perception-based narratives and began quantifying the sector's weight in GDP, employment, compensation and volunteer work. The satellite account has shown that non-profit institutions contribute a measurable share of national GDP and generate hundreds of thousands of formal jobs, in addition to a substantial imputed value of volunteer labour. By monetising volunteer time and aggregating dispersed organisational activity, the account made visible a previously undercounted segment of the economy. The latest accounts estimate that the non-profit sector represents 3.3% of GDP (INEGI, 2024).
- **Canada's** Satellite Account of Non-profit Institutions and Volunteering was designed to measure the contribution of the non-profit sector to the Canadian economy. Estimates in the satellite account are built from a wide range of data sources, including administrative files (tax records), Statistics Canada surveys and public accounts information. A 2024 Statistics Canada study found that, as a share of Canada's GDP, non-profit institutions contributed 8.4% of Canada's total output – an estimated C$182 billion (Statistics Canada, 2025).

For governments that want to take actions, they can include:

Action 1: Convene a multi-stakeholder dialogue focused on researching and designing a Satellite Account of Non-profit Institutions so philanthropy and the broader social sector can be integrated into the national GDP framework.

Action 2: Engage actors who are undertaking data and mapping exercises, such as national philanthropy networks and other regional or global philanthropy support organisations, to gain first-hand knowledge of the local ecosystem.

Recommendation 10. Establish a dedicated government liaison contact or office

Governments can designate an official contact or agency to engage and partner with philanthropy and the greater social sector to facilitate communication, planning and collaboration. This will also require building and strengthening the capacity of both philanthropy and public officials on how the sectors work, partnership models and enabling conditions.

- In the **United Kingdom**, government–philanthropy collaboration has developed through deliberate institutional design rather than ad hoc engagement, creating stable mechanisms for foundations to partner in national priorities. Since the establishment of a consultation group called the Charity Tax Group in 1997, structured dialogue between government and the philanthropic sector has supported ongoing engagement on regulatory and fiscal policy (Charity Tax Group, 2026). More recent institutional innovations, including the Office for Investment and the Office for the Impact Economy within the Cabinet Office (2026), have further integrated philanthropy, blended finance and social investment into core economic policy.
- **France** provides a strong example of institutionalised government–philanthropy dialogue embedded within the state's governance architecture. The 2014 Law on the Social and Solidarity Economy (SSE) formally recognised foundations, associations and cooperatives as part of a distinct economic sector and established the High Council for the Social and Solidarity Economy as a statutory advisory body reporting to the Prime Minister, ensuring cross-ministerial consultation on legislation and national strategies affecting the sector. Related to the previous recommendation, the High Council announced the future creation of a satellite account for the SSE, involving the French National Institute of Statistics and Economic Studies (Social Economy News, 2025).

There are various pathways for governments that want to take actions, among them:

Action 1: Establish a formal cross-ministerial liaison function housed at a sufficiently senior level with a published mandate to coordinate government–philanthropy engagement, serve as the primary institutional entry point for the sector, and provide structured consultation on relevant legislation and national strategies.

Action 2: Invest in and establish joint learning and exchange platforms between government and philanthropy to strengthen collaboration capabilities and mutual understanding.

Recommendation 11. Enable and co-invest in philanthropy and social sector support networks

Effective government–philanthropy collaboration does not happen through goodwill alone – it requires deliberate institutional investment on both sides simultaneously. Governments can benefit from a formal internal mechanism through which they can engage philanthropy. The philanthropic sector, in turn, needs the support infrastructure (intermediaries, standards setters and coalitions builders) that allows it to engage government as a coherent counterpart instead of a dispersed collection of individual organisations.

Country examples include:

- In the **United Kingdom**, the Charities Aid Foundation (CAF) traces its origins to 1924, when the National Council of Social Service established a Charities Department to improve the efficiency of giving. It became fully independent in 1974, but its scale was substantially enabled by successive government policy decisions, such as Payroll Giving legislation and the progressive expansion of Gift Aid, that created the fiscal architecture within which CAF could operate at scale. CAF now distributes over £1.1 billion to charitable causes annually (CAF, 2026). The most significant recent development on the government side is the Office for the Impact Economy, which was launched in November 2025 and is housed in the Cabinet Office (UK government, 2026).

- In 1969, the **French government** established the Fondation de France as a public-interest foundation designed to channel private generosity toward the public good. The government's investment in creating the Fondation de France paid off: in 2022, the foundation's 70 partner companies and thousands of individual donors committed €277 million to implement 12,168 charitable projects serving the public interest (Fondation de France, 2026). Unlike the UK case, where government support helped consolidate a philanthropic intermediary, the French case reflects a more state-centred model gradually growing the broader ecosystem, including creating the national association of foundations, a philanthropy observatory and positively influenced regulations enabling the sector over decades.

To achieve similar results, recommendations for governments include:

Action 1: Identify the fiscal policy levers such as payroll giving schemes, gift aid mechanisms or equivalent tax instruments that would most directly enable philanthropic intermediaries and support organisations to operate and scale.

Action 2: Consider establishing or co-funding a public-interest philanthropic intermediary, or formally supporting an existing sector association, with an explicit mandate to channel philanthropy toward national development priorities and to build the wider ecosystem infrastructure.

Recommendation 12. Promote multi-stakeholder partnerships for national priorities

Develop policy frameworks, collaboration and investment platforms that enable government, philanthropy, development finance institutions, non-profit organisations and private investors to co-design and co-finance development initiatives. These platforms and mechanisms help reduce fragmentation, coordinate sectors and help scale successful innovations.

Multi-stakeholder partnerships (MSPs)

The ambition to work through multi-stakeholder partnerships is growing across the philanthropic sector, but the institutional capacity to do so effectively has not kept pace. In 2025, TPI, WINGS and Philea published *Building Foundations for Collaborative Transformation* (**2025**), a sector-wide needs assessment developed through research with more than 50 foundations, examining current partnering practices, challenges and future aspirations. The report's central finding is instructive for governments designing partnership architecture: 84% of foundations surveyed identified multi-sector collaboration as essential to achieving their future goals, yet only 16% had internal partnering guidance to support it and only 20% had staff fully or mostly trained in professional partnering competencies.

Although the concept of MSPs is widely used, the literature shows that there is no single type or model. Partnerships vary significantly in their objectives, governance structures and power dynamics. Some partnerships focus primarily on collaborative problem-solving and knowledge sharing; others are designed to mobilise large financial resources for development investments; while still others function as governance platforms that shape norms and policies.

The TPI, WINGS and Philea report defines transformative multi-stakeholder partnerships as:

> A collaboration that utilises a combination of the powerful resources and levers of public, private, people, philanthropy and investors to transform an existing system or situation to a far more sustainable and equitable ongoing situation.(**2025**)

Rather than coordinating individual projects, transformative partnerships aim to change the structure of entire sectors such as climate, energy and/or agriculture, in an interconnected manner.

Country examples of multi-stakeholder partnerships include:

- **South Africa's** Just Energy Transition Partnership (JETP), launched at COP26 in 2021 and anchored in the work of the Presidential Climate Commission (PCC), illustrates how government-convened platforms can mobilise coordinated public, private and philanthropic capital toward a national development challenge at scale. Years before the formal financing package was assembled, international and domestic philanthropic actors funded the early research, policy dialogue and narrative-building that repositioned decarbonisation as a social, labour and regional development challenge. The PCC's *South African Climate Finance Landscape 2025* – the first systematic tracking of climate finance flows during the JETP's operational period – provides the most authoritative picture yet of what that institutional architecture has unlocked. Annual tracked climate finance reached ZAR 188.3 billion ($10.5 billion) in 2022–2023 , up from ZAR 62.2 billion ($3.5 billion in 2017–2018, with private sector investment in clean energy – particularly solar power, wind and battery storage – providing the largest share (PCC, 2025).

- **Portugal's** Portugal Inovação Social (Social Innovation) initiative demonstrates how a government can convert post-crisis fiscal constraint into a structural argument for outcome-based public investment. Launched in 2015 and granted €150 million from the European Social Fund (ESF) as part of the Portugal 2020 Partnership Agreement, the initiative channels EU structural funds through four financing instruments, including Social Impact Bonds, a Social Innovation Fund, and capacity-building grants designed to align public money with private and philanthropic co-investment in priority areas. Portugal's Social Innovation initiative has supported 698 approved projects and 481 organisations, with co-financing from 848 social investors, demonstrating effective crowding-in of private and non-governmental capital alongside ESF resources (Almeida, 2024).

  Portugal subsequently launched Portugal Social Innovation 2030, building on this experience with simplified cost models and broader sectoral scope (Portugal Social Innovation 2030, 2026). For governments considering social innovation funds, the Portuguese experience offers both a model and a caution: outcome-based instruments require sustained institutional investment in the intermediary infrastructure –measurement systems, legal frameworks and organisational capacity – before they can operate at scale.

- **Colombia** pioneered the use of Social Impact Bonds (SIBs) in the Global South through a sustained, multi-actor strategy rooted in results-based public management rather than project-by-project experimentation. The landmark case is Empleando Futuro, which was launched in 2017 as the first SIB by the Department of Social Prosperity (Prosperidad Social), alongside the Swiss State Secretariat for Economic Affairs (SECO) and the Inter-American Development Bank. The investors in the SIB were a coalition of philanthropic foundations (including Fundación Corona, Fundación Bolívar Davivienda and Fundación Mario Santo Domingo), who provided upfront capital to finance skills training and employment support for vulnerable, unemployed individuals in Bogotá, Cali and Pereira, with repayment conditional on verified employment outcomes (Brookings, 2017). Of the 1,855 people who received labour intermediation, 899 were placed in formal employment – 117% of the targeted outcome – and 677 retained their jobs for at least three months (Oxford, 2022).

Possible actions to reach similar goals can include:

Action 1: Identify two or three national development priorities – such as energy transition, climate action, youth employment or food security – where a government-convened multi-stakeholder platform could attract philanthropic, private and development finance co-investment.

Action 2: Invest in initial research and analysis regarding the different innovative financial mechanisms suitable to your local contexts and that enable philanthropic organisations to provide upfront capital for a priority social programme.

03

Conclusion: Lessons and calls to action

Across regions, political systems and income levels, the more than 20 country cases examined in this Guide point to a common conclusion: governments that treat philanthropy as a development partner are better positioned to mobilise private resources for public purpose. Whether through tax reform, endowment legislation, data infrastructure, liaison offices or multi-stakeholder platforms, enabling environments are not the product of isolated legal changes. They are built through institutional coherence over time.

As fiscal pressure, climate risk and social inequality intensify, the question is no longer whether governments should engage philanthropy. It is how intentionally and transparently they choose to do so.

This Guide invites public authorities to move beyond transactional engagement toward long-term institutional partnerships, grounded in mutual accountability and shared public purpose. The cases presented here and in the accompanying Playbook of Practices show that such partnerships are achievable – across democracies and hybrid regimes, in high- and middle-income countries alike – when policy design is deliberate and trust is treated as a public good worth investing in.

Five consistent lessons emerge from the evidence.

Lesson 1. Recognition precedes effectiveness

When philanthropy is explicitly and formally recognised as a development actor, collaboration becomes both legitimate and durable. This recognition does not require the creation of a dedicated ministry. What it requires is embedding philanthropy across existing policy domains: finance, taxation, social policy, climate finance and territorial development. The countries in this Guide that have moved furthest in capital mobilisation, implemented strategies and strengthened institutions are those that began by settling this prior question: How does philanthropy belong at the development table? The answer shapes everything that follows.

Call to action

- Governments can begin by mapping philanthropic activity within your jurisdiction: who the actors are, which sectors they support, the scale of their financial contributions and how their investments relate to national development priorities. In many countries, national philanthropy networks have already done much of this work.
- Develop and share a concise cross-ministerial briefing or short policy note formally recognising philanthropy as a legitimate development partner within existing policy frameworks. This step requires no new institutions or legislation – it embeds engagement within current planning and coordination structures.

Lesson 2. Fiscal policy is the fastest lever governments hold.

Legal recognition creates the foundation. Fiscal architecture is what puts capital in motion. Chile's 2022 donation reform produced a 15%increase in tax-exempt giving within a single year, not because Chileans became more generous, but because the rules became clearer, the incentives more predictable and the compliance burden lower. Indonesia's integration of zakat into the national fiscal framework generated approximately $1.9 billion in tracked formal giving in 2023 alone. Singapore's Philanthropy Tax Incentive Scheme re-routes internationally oriented private wealth toward qualified development priorities through fiscal design rather than direct public expenditure. These are not acts of generosity toward the sector. They are fiscal instruments with documented returns, available to any Ministry of Finance willing to design the architecture.

Call to action

- An immediate and practical step for governments is to conduct a targeted review of existing legal and fiscal frameworks that affect giving (tax-deductibility rules, endowment regulations, cross-border donation rules, faith-based instruments, etc.) and assess whether they are clear, accessible and administratively workable.
- A short diagnostic study led by the Ministry of Finance or Planning Department, followed by technical clarification or streamlined guidance from sector leadership, can unlock dormant capital already present in the economy without new public expenditure. Clear rules on governance standards, reporting requirements and fiduciary duties are particularly important to ensure that incentives translate into durable, accountable institutions rather than short-term vehicles.

Lesson 3. Governments cannot partner with a sector they cannot see.

In every country where a satellite account of non-profit institutions has been established, the sector turns out to be larger and more economically significant than policy had previously assumed. Canada's non-profit sector contributes 8.4% of national GDP, an estimated $182 billion, while Mexico's contributes 3.3%, and France's social and solidarity economy employs 13.6% of the private sector workforce. Before these figures existed, these sectors were invisible to the planning systems and budget processes that determine national priorities.

Measuring the contributions of philanthropy and the broader social sector to the economy is a prerequisite for treating them as strategic partners. Governments that have not yet invested in this measurement infrastructure are making decisions about philanthropy in the dark.

Call to action

- A first step is to connect with national philanthropy networks to understand what data already exists and where the gaps are greatest.
- Convene a multi-stakeholder dialogue focused on exploring, designing or updating a Satellite Account of Non-profit Institutions, so the entire social sector, including philanthropy, can be integrated into national planning processes and budget systems.

Lesson 4. Philanthropy support organisations matter.

Philanthropy support organisations are an important part of a country's development infrastructure and merit serious public sector engagement. Research shows why governments sometimes choose to fund or co-fund national associations of foundations: by investing in data, standards, compliance guidance and coordination capacity, governments reduce their own regulatory burden while improving sector integrity. This investment in sector infrastructure is often more efficient – and politically safer – than expanding direct supervision of hundreds or thousands of individual organisations.

Call to action

- An easy next step for governments is to formally recognise philanthropic and the broader social sector coordination platforms and to explore light-touch partnership arrangements tied to clearly defined public goods, such as data collection, governance standards, compliance guides and training.
- Even modest project-based grants or service agreements can strengthen the association's capacity to aggregate information, disseminate regulatory updates and promote ethical norms across members. This reduces fragmentation and creates a single, structured entry point for policymakers, lowering transaction costs without expanding bureaucracy.

Lesson 5. Credibility is the most durable form of leverage.

The largest financing outcomes in this Guide were not achieved solely through financial engineering. They were built over years of trust-building before formal structures existed. South Africa mobilised approximately $10.5 billion in annual tracked climate finance in 2022–2023 on the back of years of philanthropic investment in research, policy dialogue and political legitimacy-building before the Just Energy Transition Partnership was formally announced. Malawi attracted $20 million in World Bank trust funds for governance reform because its Open Government Partnership National Action Plan was co-authored by government officials and vocal critics alike, under presidential mandate. Colombia's social impact bonds achieved 117% of their targeted employment outcomes because the philanthropic foundations that provided upfront capital had confidence in the outcome verification framework. In each case, the leverage ratio achieved by the multi-stakeholder platform was determined as much by the relational capital built before launch as by the financial architecture designed at the table.

Call to action

- We suggest exploring two or three national development priorities – such as energy transition, climate action, youth employment or food security – where a government-convened multi-stakeholder platform could attract philanthropic, private and development finance co-investment.
- Establish an interministerial dialogue to explore the potential of at least one outcomes-based financing instrument, such as a social innovation fund or social impact bond, that enables philanthropic foundations to provide resources and expertise.

  WINGS and its global network of members stand ready to support governments at every stage of this journey – from initial mapping of philanthropic actors within your jurisdiction, to the design of consultation mechanisms, to connections with peer governments and technical advisors who have navigated these reforms before.

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Annex 1: 15 questions to understand basic country context

1. Are basic freedoms related to association and assembly for philanthropy respected and protected?
2. Are there tax incentives or deductions available for individual and/or institutional philanthropy?
3. Can philanthropic organisations access resources and funding from within the country?
4. Can philanthropic organisations receive funding from outside the country with reasonable ease?
5. Can philanthropic organisations register and obtain legal status easily and transparently?
6. Are there clear, reasonable and consistently enforced regulations governing philanthropic entities?
7. Do philanthropic entities and donors have reliable access to basic banking and financial services (such as a bank account)?
8. Can philanthropic organisations operate with minimal bureaucratic or administrative burdens?
9. Is there a positive public attitude and awareness toward charitable giving and philanthropy?
10. Does the regulatory environment enable innovation and growth in philanthropic giving and fundraising?
11. Do philanthropic organisations have access to reliable data, digital technologies and tools for their work?
12. Are there clear and accessible systems for monitoring, evaluation and learning (MEL)?
13. Do philanthropic organisations collaborate effectively on government activities and those of other stakeholders?
14. Is the independence of philanthropic organisations respected, including their ability to set their own priorities?
15. Are philanthropic organisations consulted or involved in government decision-making relevant to their missions?

Annex 2: Self-reflection checklist

This checklist helps governments identify their current position within the three-tier framework and locate their highest-leverage entry points. For each question, governments should answer Yes, Partially or No. “Partially” indicates that the condition exists in some form but is incomplete, unevenly implemented or under revision. For a deeper baseline assessment of enabling environment conditions in your country, consult the Global Philanthropy Environment Index (Lilly School of Philanthropy, Indiana University), the EU System for an Enabling Environment for Civil Society (EU SEE), the CIVICUS Civic Space Monitor, and the ICNL Civic Freedom Monitor.

Tier 1 – The Enabler Role: Do the foundational conditions for philanthropy to exist and be trusted exist in your country?

Recommendation. 1 – Legal recognition

- Does national law explicitly define and recognise philanthropic and charitable organisations as public-benefit entities with a distinct legal status?
- Has your government published a national philanthropy or civil society policy, or even a non-binding strategy document, that signals government intent to support the sector?

Recommendation. 2 – Administrative simplification

- Can a philanthropic organisation complete registration with a single agency within 30 business days, with published and consistently enforced requirements?
- Do standardised, machine-readable reporting templates apply uniformly across the ministries that philanthropic organisations report to?

Recommendation. 3 – Transparency and accountability

- Are tax-exempt organisations required to publish annual returns in a standard format accessible through a searchable public registry?
- Does a sector-led voluntary governance standards programme exist, co-designed by the sector itself and going beyond statutory minimums?

Recommendation. 4 – Consultation

- Is there a standing multi-stakeholder advisory body with a mandate to review proposed legislation affecting philanthropy before it reaches parliament?
- Is there a formal mechanism through which existing regulations that impose disproportionate burdens on the sector can be identified and amended?

Tier 2 – The Catalyst Role: Has your government put in place the fiscal and financial conditions for philanthropy to grow?

Recommendation. 5 – Tax incentives

- Are tax incentives available for individual, corporate and institutional charitable giving, with eligibility criteria that are clear, accessible and regularly reviewed?
- Are faith-based giving instruments (zakat, waqf, church tithes, temple trusts) explicitly covered within, or accommodated alongside, the tax incentive framework?

Recommendation. 6 – Long-term vehicles

- Does national law permit philanthropic organisations to establish endowment funds, with legal protections for principal and clear rules on deployment of returns?
- Where faith-based endowment vehicles (waqf, charitable trusts) are culturally significant, is there a regulatory framework that accommodates religious legal principles alongside modern fiduciary governance requirements?

Recommendation. 7 – Innovative giving instruments

- Has your government piloted at least one government donation-matching scheme or outcomes-based contract in a priority development area, with a philanthropic or private co-investor?
- Do existing corporate law, tax policy and foundation legislation create conditions for commercial enterprises to be owned by foundations with a charitable mandate (philanthropication through privatisation)?

Recommendation. 8 – Cross-border and diaspora giving

- Does your government use a threshold-based reporting system for incoming cross-border philanthropic donations – rather than blanket approval requirements – that is proportionate and risk-based?
- Is there a structured diaspora giving function (desk, portal or co-financing facility) with sector-specific channels and published data on documented diaspora philanthropic flows?

Tier 3 – The Partner Role: Has your government built the institutional infrastructure for philanthropy to flourish alongside government?

Recommendation. 9 – Data infrastructure

- Has your national statistics office commissioned or published a Satellite Account of Non-profit Institutions and Volunteering, following the UN Handbook methodology?
- Are the satellite account's findings integrated into official national GDP reporting, with data updated at regular intervals?

Recommendation. 10 – Government liaison office

- Is there a formal, cross-ministerial liaison function – housed at a sufficiently senior level with a published mandate – to coordinate government–philanthropy engagement, serve as the primary institutional entry point for the sector, and report annually on partnership outcomes?
- Is there a statutory advisory body with a mandate to provide cross-ministerial consultation on legislation and national strategies affecting the philanthropic and social sector before they reach parliament?

Recommendation. 11 – Philanthropy and civil society support networks

- Has your government identified and activated the fiscal policy levers – such as payroll giving schemes, gift aid mechanisms or equivalent tax instruments – that most directly enable philanthropic intermediaries and support organisations to operate and scale?
- Has your government established, co-funded or formally recognised a public-interest philanthropic intermediary or national sector association with a mandate to build ecosystem infrastructure and produce public goods such as governance standards, sector data and compliance guidance?

Recommendation. 12 – Multi-stakeholder partnerships

- Has your government identified at least two or three national development priorities – such as energy transition, climate action, youth employment or food security – where a government-convened multi-stakeholder platform could attract philanthropic, private and development finance co-investment, and is at least one such platform operational or in active design?
- Is that platform embedded in your national development planning framework (national development plan, NDC, SDG voluntary national review) rather than operating as a standalone initiative, and has at least one outcomes-based financing instrument – such as a social innovation fund or social impact bond – been designed to enable philanthropic co-investment?

Annex 3: Advisory group members and government reviewer group members

We are grateful to the members of the Advisory Group and Government Reviewer Group for their time and thoughtful contributions in reviewing the Guide and enhancing it with valuable insights from both philanthropy and public sector perspectives.

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