

Private giving and civil society: towards new relations.

**A white paper to guide research in response to the knowledge needs of
civil society and private donors**

*Under the academic leadership of Lucile Manoury, Anne Monier and
Mathilde Renault-Tinacci*

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Homage to our colleague, co-author and friend Lucile Manoury

During the events surrounding this publication, Lucile Manoury should have been with us. Sadly, she passed away in December.

We would first like to pay tribute to her essential contribution to the work that gave rise to this publication. Lucile was responsible for joint academic leadership and brilliantly directed and largely wrote the theoretical framework. Lucile was preparing a thesis on localised philanthropy at the Université de Haute-Alsace, and her rare expertise combined with her great intellectual rigour were invaluable assets in our work.

We would also like to pay homage to her commitment and drive. Lucile was passionate about civil society and turned her hand to several different careers: consultant, evaluator, associate professor, leader of a local philanthropic community and researcher. A common thread running through all of her work was knowledge and recognition of community-based collective citizen action.

Lucile had been a member of the Institute since its creation in 2019. She assisted with our work on the contribution of civil society organisations to the locations where they are based. She was adept at creating contacts, and played an important role in integrating the Institute into its academic network.

Her work, commitment and values have left a permanent imprint on the sphere of civil society, funds and foundations, social and solidarity-based economy, and the academic world. They will continue to inspire us.

Lucile believed that that research work on localised philanthropy was both lacking and indispensable for actors in the field. She was not able to finish her thesis, but we are certain that other researchers will pick up where she left off, honouring her memory.

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Abstract

Responding to a lack of knowledge and recognition

In a time of change for the financial resources of civil society organisation (CSOs), private giving is playing an increasing role in CSO-run projects, although the average amounts donated are only increasing slowly in France.

However, research into philanthropy and civil society in France has barely touched upon the intersection between these two areas - the relationship between private giving and civil society. The stakeholders themselves report that the civil society sector and the private giving sector know very little about each other, and that there is a lack of recognition of their joint contribution to society and democracy.

These observations inspired the French Institute for Civil Society Organisations to launch a working group composed of 44 stakeholders and researchers to explore the knowledge needs concerning the civil society – private giving relationship.

The purpose of this white paper is to share the work produced by this group.

The relationship between private giving and civil society – a blind spot in research

An initial literature review was carried out to take stock of existing knowledge and to pinpoint blind spots where more information is required.

The scant literature that exists on individual giving mainly takes the angle of tax incentives or individuals' behaviour when deciding whether to donate, whilst corporate patronage has primarily been studied in terms of the type of advantage for the company (economic, tax-related, managerial, human resources management, etc.). French research into funds and foundations is significantly influenced by research from the anglophone world, and quantitative data is mainly provided by stakeholders working in the field themselves. Critical research is also being developed which posits philanthropy as a tool to legitimise unequal societies, or delves into its complex/problematic relationship to democracy.

This literature review confirms that there is a need for more knowledge to be generated on the relationship between private giving and civil society. In order to do this, new types of private donation

and giving practices (CSO fundraising, online collection, local foundations, etc.) should be documented along with their effects (change in the donor/beneficiary relationship, corporate sponsorship and professionalisation of CSOs, etc.). A European and French scientific approach to philanthropy is also expected to come to the fore, which could help build on emerging work in France and Quebec on the societal issues surrounding philanthropy (democracy, inequalities, climate, locations, etc.).

Several priority needs identified

There is a need for greater clarity on the many forms that the relationship between civil society and private giving can take, and the different objectives of this (money, values, representation, skills, etc.). The asymmetry of the relationship, trust and risk-taking are all elements which require study.

There is little information on the conditions, effects and motivations attached to receiving private donations for CSOs, and the role of private giving in the socioeconomic models of CSOs – beyond its role as simply a financial resource – has not yet been documented.

At the centre of this relationship, evaluation can be used as a tool for dialogue and recognition of value, as well as a means of monitoring. It enables creation of knowledge, bringing forth new assessment models which reveal the social transformation processes occurring at the intersection between private giving and civil society.

In the current uncertain social and political context, the relationship between private giving and CSOs should be viewed in the light of its contribution to democracy. This is complementary to public policy and more closely linked to it in terms of its capacity to strengthen or even rebuild social ties, support citizen action and participation, detect needs and provide new responses to these.

The relationship also requires study from a historical perspective, to better grasp the changes it has undergone along with its institutional environment and understand it in the present day.

Finally, the relationship requires analysis in terms of the forms it takes in the local contexts where it is starting to develop.

Moving towards a knowledge programme

This white paper is a tool for reflection which can be used by professionals and institutions wishing to gain knowledge in order to strengthen the relationship between the private giving sector and civil society.

It is also a guide to encourage future research in response to the needs of stakeholders. This research is necessary for civil society and private giving stakeholders to boost their ecosystems, leverage jobs, strategies and advocacy, and improve dialogue with the public authorities.

The Institute will contribute to this, along with its financial and implementing partners, by launching an ambitious knowledge programme over the coming year.

The French Institute for Civil Society Organisations (*Institut français du Monde associatif – IFMA*)

The French Institute for Civil Society Organisations was created in 2019 with the aim of boosting knowledge of civil society and promoting the sector's development by helping to optimise its use of scientific research.

The starting point for this initiative was the disparity between the significant role played by CSOs in French society and the lack of research exploring the civil society sector and feeding back into it. This observation gave rise to a strong conviction which is the cornerstone of the Institute: improving knowledge of civil society enables better recognition of the sector and makes it stronger and more resilient.

The Institute therefore decided to organise the production of academic research relevant for civil society into three primary activities:

- **Identifying knowledge needs:** Identifying the knowledge needs of CSOs helps us discover new opportunities and ways to enhance the skills of CSO leaders, inform advocacy strategies, strengthen dialogue with stakeholders and guide public and private funders' strategies and their support of CSOs.
- **Supporting new research:** We design and implement research programmes to support new research addressing the knowledge needs of CSOs. Our grantees' research projects are chosen for their scientific rigour and their tangible value for civil society.
- **Disseminating knowledge:** We provide opportunities to showcase research findings to a broad audience through our national and local events, along with an ambitious editorial policy. We centralise knowledge about civil society and make it accessible through our website resource section and open collaborative digital libraries.

Introduction

This white paper is presented by the French Institute for Civil Society Organisations to share the work produced by the mixed stakeholder/researcher working group on “Funding the public interest via philanthropy – relationships and interactions between private giving and civil society” which it organised between June 2023 and April 2024. The aim of this white paper is to foster better mutual knowledge between the private giving and civil society sectors, and better recognition of the results of this relationship, particularly in terms of how their shared efforts contribute to society and democracy. It also aims to prompt broader research into these subjects, which have been very little studied in France. With this approach, the Institute hopes to contribute to a rapprochement between the research, civil society and private giving sectors, along with their public and private partners.

In 2019, the French Institute for Civil Society Organisations organised a wide consultation of CSO and research stakeholders and the ecosystems in which they work on their perception of knowledge needs in civil society. Although the subject of private giving did not appear to be a central issue at this stage, it did emerge as a cross-cutting issue when the subject was addressed from the angles of history, socioeconomic models, value creation, locational aspects and democracy. The private giving sector raised observations on the lack of research into these areas going beyond the existing field studies carried out by actors in the sector or ecosystem. Furthermore, the image portrayed by the results of international research into philanthropy (particularly American research) does not correspond to the French model, due to the very distinctive characteristics of the sector in France (quality and quantity of actors, history, sociology, etc.).

However, the relationship between the categories “civil society organisations” and “private donors”, taken as a whole, is undergoing significant development. Private giving dates back a long way, and has been contributing for centuries to charitable activities. In France, public funding of CSO projects has been the norm for a long time and remains predominant, albeit in more commodified forms (public procurement, revenue from activities), but private giving is rapidly gaining ground and is becoming an essential part of the resources of some sectors and civil society actors. However, it appears that private giving can also lead to tensions, to a greater or lesser extent depending on the sectors of activity and the culture and history of the different branches of civil society. In this respect, certain CSOs, such as those working in the area of community education, are concerned about the dangers of “the omnipotence of philanthrocapitalism” (Minot, 2019), whilst others adopt its practices

but sometimes attempt to resist the types of standardisation or managerial constraints which it can entail, such as project management methods, reporting activities, forms of management that instil a more hierarchical and formal culture, implementation of changes, etc. (Bidet, 2003; Cheynel and Renault-Tinacci, 2023). This process, if not challenged, can undermine the management of CSOs (Vasconcelos and Bucolo, 2021). In recent years, CSOs have even feared a more widespread prevalence of the social entrepreneurship model stemming from the practices associated with private giving within civil society.

For all of these reasons, the French Institute for Civil Society decided to set up a working group on this subject, in partnership with the Centre Français des Fonds et Fondations (CFF), the Symmachia fund of the Association Française des Fundraisers (AFF) and France Générosités. We are delighted that they were willing to participate in and support this process, using the Institute's method based on co-creation between stakeholders via a participatory approach. This partnership brought together diverse stakeholders, approaches and outlooks, and enabled a high degree of trust and openness in discussion between participants. It was also decisive in choosing to focus the work on "Funding the public interest via philanthropy – relationships and interactions between private giving and civil society" Finally, the partnership played a key role in our working methods, from leading shared reflection, to making proposals for areas of knowledge to be researched. Between June 2023 and April 2024, the group of 44 participants met three times in a format comprising plenary sessions and workshops, in which contributions from both researchers and stakeholders were shared.

This white paper is the result of this work. We would like to thank everyone for their contribution to this previously little explored subject.

Definitions and scope

To approach this potentially vast subject, the partnership committee which supervised our work considered it important to define the scope. Both the private giving sector and the civil society sector incorporate a range of different realities and very diversified practices, and are complex systems. Structural choices were therefore made, and then approved and elaborated upon by the working group.

Civil society and private giving: a few key points of reference

The private giving sector

Private giving represented 9.2 billion euros in 2022, which can be broken down into several different types of donations:

- Individual donations represented 5.4 billion euros in 2022. This comprises donations declared to the tax authorities and undeclared donations (such as donations to religious institutions and online collections) and gifts (such as bequests and life insurance). 5.5 million tax households donated in this way (France Générosités, 2024).
- Corporate donations in 2022 were evaluated at 3.8 billion euros. 142,500 companies made donations, including many small businesses. There was a remarkable increase in the number of very small businesses which donated (France Générosités, 2024, DGFIP Analyses, 2024). These donations take many forms: financial patronage, in-kind contributions and skills sponsorship (France Générosités, 2024). Skills sponsorship is a more recent development and concerns around 15% of companies involved in giving. It can take many different forms, with various levels of commitment (Admical, 2022).

Funds and foundations play a central role in the private giving sector, both as beneficiaries of donations from the public and businesses, and for most of them, as distributors of funds to civil society organisations. There are around 5700 active funds and foundations in France – an increase of 88% in the last 10 years. They represent 42 billion euros in assets and paid out more than 16 billion euros in 2022 (Observatoire de la Philanthropie, 2024). The sector is diverse, with many different official statuses, operating methods (distributor, operator or a mix of both) and means of action.

The civil society sector

In 2019-20, the civil society sector represented 1.4 million CSOs and 9% of non-state employment (Prouteau et al, 2023). Around 12.5 million people volunteer with CSOs, with 5.5 million active every week (Recherches et solidarités, 2024). In 2021, the overall budget of CSOs represented 124 billion euros, a rise of 9% from 2020 (113 billion euros) (Prouteau et al, ibid), which was a slow year due to the pandemic.

Public funding, which represented 54% of CSOs' budgets in 1999, steadily decreased between 1999 and the end of the 2010s (44% in 2017), before picking up again in 2020, in the context of the health crisis¹. In 2020, 51% of CSO funding came from public resources and 49% from private resources (Prouteau et al, 2023). It should be noted that the biggest financial resource of CSOs is now composed of their revenue from public and private activities (sales to users, public procurement, etc.).

Private giving in the funding structure of CSOs

Most of the private resources in the civil society sector are composed of membership fees and sales to users. Private giving – donations made by individuals, foundations and other organisations or businesses – only represent 5% of the civil society budget in France across all sectors, and this figure has remained stable for 20 years (Prouteau et al. 2023). However, within this overall stability there are variations across the different sectors of activity (Prouteau et al, 2023).

- Humanitarian, social, health: 6% of resources come from private giving – a total of 3.9 billion euros
- Promotion of rights, causes and interests: 8% (689 million euros)
- Culture and leisure: 2 – 3% (306 million euros)

Although the percentage of private giving is still low overall, it can sometimes represent significant amounts of funding, such as in the humanitarian, social and health sector.

In a consultation of over 6000 structures carried out by the French Economic, Social and Environmental Council (CESE), 62% of CSOs declared that they did not have enough funding to achieve their objectives. 70% of them have developed a fundraising strategy to cope with cuts in public funding.

In another study carried out on its members in 2021 (111 CSOs and foundations which seek donations from the public), France Générosités found that private giving represented 36% of resources for these

¹ Skills sponsorship is when a company provides the services of an employee during their working hours for a public interest structure

stakeholders. This percentage varies significantly from one sector to another – around 70% for organisations with objectives linked to the protection of rights or the environment, around 50% for international solidarity or scientific and medical research, but only around 6% for the medical/social sector (France Générosités, 2023).

Three choices to guide reflection

Philanthropy or private giving?

Philanthropy can be considered in rather philosophical terms: it has overtones of love for humanity and a humanist view of our relationship to others. A philanthropist is someone who works for the wellbeing of others, to improve their living conditions and opportunities and to provide assistance to the underprivileged.

On the other hand, the concept of private giving offers a more comprehensive approach to the issues of funding and private financial support for the public interest. As well as its economic benefits, it provides the advantage of enabling exploration of a values system which is voluntarily adopted for the benefit of the public interest and is complementary to state initiatives. This is the concept that was chosen by our partnership committee and working group.

Here, private giving is understood as a practice and a value system which do not constitute a homogenous entity. Only considering the status of the organisations involved would limit the research proposal, although this may be used as a starting point. The partnership committee therefore opted for a broader conceptual framework in order to facilitate dialogue within the private giving sector and with civil society organisations. Private giving takes the form of either financial or in-kind contributions (time, skills, equipment, etc.) from natural persons (from small to large donors) and legal persons (foundations, companies, etc.). These donations can be made with or without intermediation between the donor and the beneficiary (fundraising). We chose to include all of these different types of donations in our reflections. However, voluntary work requires a different approach due to its volume and its specific mechanisms, and the decision was therefore made to not include it in the scope of this work.

Taking the angle of private giving sheds light on the diversity of actors in this field and also enables us to move beyond the distinction between civil society actors and philanthropic actors. For the private giving sector to function properly, philanthropic actors (such as foundations) are needed, as well as civil society actors (such as fundraising managers) and third parties (certification organisations, the

state to regulate recognition of public interest organisations and tax issues, etc.). It is therefore a question of evaluating interactions, rather than categories of actors.

For our work, the challenge is to go beyond the financial dimension alone and to understand the systems involved in in-kind corporate patronage, skills sponsorship and financial corporate patronage, but also the objects in circulation and the influence wielded by the staff of organisations, as well as the ideas, values, and even rules at play in the relationship.

Although the concept of private giving was chosen when determining the scope of this work, in the group discussions the terminology used frequently alternated between “private giving” and “philanthropy”, which is reflected in the text of this white paper. Further research will no doubt help to stabilise the use of the terminology, but in the meantime, we hope that our readers will not be discouraged by this fluctuating vocabulary.

Public interest organisations or civil society in broad terms?

To define the scope of the civil society sector, the partnership committee initially referred to the framework set out by the 1998 French tax doctrine, which provides a definition of public interest organisations and enables identification of those organisations which can receive private donations. The committee also referred to the French law on the social and solidarity economy of 31 July 2014, which provides a definition of social and solidarity organisations and the social utility of social and solidarity enterprises (which includes many CSOs) and enables them to receive private donations.

As with its previous work, the French Institute for Civil Society Organisations proposed a broad scope for the definition of civil society, which includes CSOs and their partners (public authorities, foundations, consulting bodies, etc.). Although de facto organisations and informal collectives are also very much concerned by the Institute’s work, they are difficult to include as without an official status, they cannot receive private donations.

The choice to study the relationship between private giving and CSOs

There has been more dialogue between private donors and CSOs in recent years, driven by their representation bodies, like the Centre Français des Fondations, France Générosités and the Mouvement Associatif, which regularly join forces to advocate for issues such as taxation. However, in France civil society and the private giving sector are studied separately and are often distinguished from each other based on the scope afforded by their status, whilst in Germany, the UK and the US, these two sectors are often studied together (non-profit studies).

Studying the relationship between the private giving sector and civil society can therefore constitute a research subject in itself, in order to understand the interactions, synergies, influences and potential tensions between these stakeholders whose aims, actions and legitimacy are interdependent. This is the choice made by the working group, which decided to give the work underpinning this white paper the title of “Funding the public interest via philanthropy – relationships and interactions between private giving and civil society”.

In accordance with the scope decided upon and the wish to focus on the relationship between the two fields, a mixed working group was set up, composed of stakeholders, researchers, practitioners and experts from the private giving and civil society sectors. Other participants concerned by the relationship between these two categories were also present, for example, state representatives and civil society support organisations (see list of the 44 participants in annex 1).

Initial findings from academic and professional literature review

By Lucile Manoury, Anne Monier, Lucy Pfliger and Mathilde Renault-Tinacci

From the starting point of the observed lack of knowledge on the subject, a first literature review was carried out on the relationship between the private giving and civil society sectors. The aim of this non-exhaustive review was to identify some initial questions and help formulate them, in order to determine the research subjects conducive to exploring the relationship between private giving and civil society.

A few findings on the state of the art in research on giving, philanthropy and corporate patronage

This literature review is based on:

- The theory of giving from *The Gift* by Marcel Mauss, 1925, and its more recent extensions, to shed light on the inner workings of private giving when this takes the form of an “intermediated” donation.
- The French Institute for Civil Society Organisation’s most up-to-date knowledge on civil society produced by the stakeholder/researcher working groups in the following areas: the history of civil society, governance and participation, civil society in the locations where it operates and in Europe, and socioeconomic models and the creation of value in civil society².

What is giving?

The Gift (Mauss, 1925) has its roots in anthropology. Mauss’ work is fundamental in many respects, particularly because he defines and circumscribes the concept of giving and roots it in a rules-based environment. For Mauss, *“giving is a form of exchange, however, it does not respond to the logic of equivalence but to that of the sequence of the obligation to give, receive and give in return.”* (Steiner, 2016).

Via this three-part obligation to “give, receive and give in return”, Mauss portrays giving as a holistic social phenomenon, attaching a philosophical, anthropological, and most importantly political dimension to the concept. The specific nature of giving means that it is the result of both individualistic behaviour (we give because it serves our physical or psychological interests) and holistic behaviour (we give because social obligations and norms dictate that we must) and that it strengthens social ties.

² See the reports and white papers of these five working groups on the Institute’s website: <https://institutfrancaisdumondeassociatif.org/en/thematic-areas/>

Nowadays, the forms of private giving experienced and observed can sometimes seem far removed from this initial definition. For this reason, Alain Caillé (1997) drew a distinction between the sociological definition of giving, which puts the focus on social ties, and its general definition, which emphasises the fact that there is no guarantee or certainty of the gift being reciprocated. Within this general definition a set of practices can be noted, including gifts given in person by individuals (Maussian gifts) and donations to CSOs and foundations (organisational or intermediated donations). This second category is the one which interests us. Organisational donations cover at least four different types of stakeholders which act and interact with each other: foundations, private funders, CSOs and individual donors. We can therefore define several types of giving within this category: individual donations, donations from large donors or philanthropists, corporate donations and donations from foundations.

How research is addressing the multidimensional field of private giving

In view of the scope of our work in defining private giving, the choice was made to observe how and to what extent research has addressed this multidimensional field with a focus on certain types of stakeholders. Individual donations to CSOs and foundations have, to date, been very little studied in French academic literature. In the area of behavioural and experimental economics there have been studies carried out on the behaviour of individuals when deciding whether or not to donate, one example of which are Kahneman's dictator games in the 1980s. However, these approached the subject from the angle of validating hypotheses on economic models, and therefore paid little attention to the realities of giving – and particularly organisational giving, what it represents and the relationship it creates. More recently, the work of James Andreoni has shed more light on individual donations to CSOs and foundations.

As regards corporate patronage, depending on the practice used (skills sponsorship or in-kind or financial donations), companies pursue economic or tax interests, or interests concerning the development of their human resources via skills sponsorship, as well as interests related to their public and managerial image (Bory, 2013). For CSOs, corporate patronage represents a contribution of essential financial or human resources in a context of increasing complexity and changes in access to public resources (Tchernonog, 2019), as well as changes in voluntary work (Renault-Tinacci, 2018). The relationship between companies and CSOs has been subject to very little analysis, although academic literature has recently begun venturing into this area, addressing the asymmetrical power dynamics which often serve the interests of the companies involved: unequal access to skills sponsorship, risk of isomorphism between CSOs and the world of business (Bory, 2013) and

precedence of the demands of the companies providing funding (Cheynel and Renault-Tinacci, 2023). There are also documented processes of commercial isomorphism between civil society and the for-profit sector (DiMaggio and Powell, 1983), with the use of skills sponsorship exacerbating the current shift towards greater professionalisation (Boussard, 2014). The implementation of streamlining standards and practices taken from the private sector, when combined with the organisational and socioeconomic particularities of non-profit organisations, can weaken the management of CSOs (Vasconcelos and Bucolo, 2021).

With regard to “established” philanthropy (funds and foundations), there is a great deal of academic literature on this topic which is particularly prolific in the US but much more fragmented in France. As a multidimensional subject, philanthropy has been studied by many different disciplines. It would be difficult – and futile – to attempt to provide a full overview of this work. However, we can roughly divide literature on philanthropy into several smaller, non-exclusive blocks to add meaning to this analysis, using a discipline-based approach to ask different questions about philanthropy.

From a historical perspective, research has focused on philanthropy in the US, highlighting the long history of this practice since the American Civil War (Zunz, 2012). A few studies on American foundations in Europe also exist (Saunier, 2004; Tournès, 2010), and also on the history of philanthropy in France – for example on the links between philanthropists and reformists (Topalov, 1999), or on important philanthropic figures (Battagliola, 2003; Delalande, 2011).

In the US, too, philanthropy studies have produced cross-cutting and macro studies focused on figures, on legal and tax systems and on the different areas and purposes (Nielen, 1996; Salamon, 2022; Powell and Steinberg, 2006), often from a comparative perspective (Anheier, 2000; Wiepking and Handy, 2015). In France, these overviews have been produced by people working in the field themselves rather than researchers (de Brébisson, 1993; Archambault, 1996; Rémond, 1998; Debieesse, 2007).

Literature in social and political sciences is rapidly developing on both sides of the Atlantic, each with its own approach. In France, for example, there are studies on the link between philanthropy and the state (Rozier, 2001) and the link between philanthropy and capitalism (Guilhot, 2004), whereas in the US, certain researchers have studied the link between philanthropy and its influence on the structure of society (Putnam, 2001). Another approach takes the angle of the sociology of the elites (Ostrower, 1997; Lambelet, 2014; Depecker, Déplaudé and Larchet, 2018; MacLean, Harvey, Yang and Mueller, 2021), and can be found both in France and the US.

Finally, recent studies in social and political science focus on the social aspect of philanthropy, including issues linked to democracy (Lefèvre and Monier, 2021), inequalities (Duvoux, 2015, 2023) and the climate (Morena, 2018). Some of these studies take a notably critical stance (McGoey, 2015; Reich, 2018; Cagé, 2020; Edin, 2021). This critical perspective defines philanthropy as an extension of 19th century socio-industrial paternalism, as a tool for legitimising social inequalities, or in relation to its complex links with democracy.

In management science on both sides of the Atlantic, literature is abundant. Here, the angles taken are those of philanthrocapitalism (Bishop and Green, 2008), strategic philanthropy (Frumkin, Pache and Gautier, 2020), corporate patronage (Bartkus, Morris and Seifert, 2002; Gautier, 2015; Cuypers, Koh and Wang, 2015; Gautier and Pache, 2015), venture philanthropy (Moody, 2007), and impact investing (Zolfaghari and Hand, 2020), etc.

However, certain issues span several disciplines, such as the subjects of motives, fundraising and governance of foundations. Other disciplines also cross paths with philanthropy, such as lawyers on ethical issues (e.g. Harvey, 2021), economists on financial issues (e.g. Fack, Landais and Myczkowski, 2018), and researchers in behavioural sciences, particularly on the topic of donor behaviour (Sargeant, 1999), etc.

Research faced with rapid change in private giving trends and formats

This breakdown indicates that philanthropy should be viewed in the context of its history and politics to better understand its role, its purview and its development. In France, there is a need for examination of the reasons for the recent growth in the foundations sector, which takes the form of diversification of legal structures and types of donation and an increase in funds. French philanthropy has recently received unprecedented attention from the public authorities (El Hairy and Moutchou, 2020), and interest in the sector has been increasing since the second half of the 20th century following an eventful history combining philanthropy and charity (Gautier, 2019); however, this was obscured by the rise of solidarity promoted by the welfare state until the 1960s.

Inspired by principles from US business, French companies are taking an interest in corporate patronage. Philanthropy is particularly prevalent in the cultural sphere, followed by the field of solidarity (Rozier, 2001). In 1969 the Fondation de France was created by André Malraux, in the first of a series of commitments made by the state, which once again turned its attention to the philanthropic sector with the Law of 23 July 1987 defining foundations, the Law of 1990 on corporate foundations and the Aillagon Law on corporate patronage in 2003. Since the start of the 2000s, many

different statuses have emerged: scientific cooperation foundations, partnership foundations, university foundations, hospital foundations and endowment funds (2009), diversifying the formats, capacities and operating methods of the sector.

In France, the golden age of individual donations began somewhat later than in the US. Fundraising was developed on a massive scale in the 1980s, with large solidarity organisations and NGOs specialising in the area (Lefèvre, 2011). The actors in the sector became more organised and professional: in 1979, the organisation Admical was created to bring together companies and entrepreneurs interested in developing and promoting corporate patronage. France Générosités, which carries out research and promotes public giving, was set up in 1998 initially under the name of UNOGEP (National union of organisations seeking public donations). With the creation of the Centre Français des Fondations in 2002, established philanthropy sought to unite the different types of foundations. Skills sponsorship, meanwhile, appeared in France in the 1990s and gained momentum in 2010.

As this structure was gradually established in the sector, skills and practices diversified. Strategic philanthropy has emerged (Frumkin, Pache and Gautier, 2020), and can be studied from a political angle or with a focus on its operating methods. In political terms, we can distinguish two branches, the scope of which has not been clearly defined in France: venture philanthropy, based on efficiency criteria familiar to the new Silicon Valley entrepreneurs (Abèles, 2002), and community foundations, grounded in a more community-based or multi-stakeholder approach in order to help develop skills and provide empowerment. From a more operational perspective, there is a distinction between fundraising and redistribution. Fundraising methods are becoming varied and more structured, concerning both individual donation (round-up, crowdfunding, etc.) and some established philanthropy institutions. Recognition of the job of fundraiser, which is central to the work of the Association Française des Fundraisers, represented a milestone in the structuring and professionalisation of philanthropy: fundraisers are mobilised directly by certain foundations, but also more and more by CSOs. Competition over fundraising is intensifying due to the diversification of its methods and initiators. As regards redistribution, new practices are emerging which go beyond the traditional grants, prizes and calls for projects, which entail increasing use of mechanisms combining funding with means of support for beneficiaries. An example of this is skills sponsorship, particularly in the form of consultancy missions provided by companies (Renault-Tinacci, 2020).

Incubators have been set up on philanthropy itself, as well as on CSO projects. New types of action can be observed in local contexts, and have been the subject of different experiments, such as the Fondation de France's Dynamiques Territoriales (Location Dynamics) initiative (Manoury and Gianfaldoni, 2020).

Little research has been conducted on these recent changes, and even less on the structure of the practices they entail, which could develop and change the relationship between donors and beneficiaries in terms of risk taking, competition models, forms of cooperation, relations with beneficiaries, interrelation to public policies, etc. Is the relationship to social innovation or to the locations where CSOs operate and the contribution to societal changes a product of the new models of action, or the cause of these?

Issues linked to research into civil society as a starting point for examination of the relationship between CSOs and private giving

One way of contributing to research questions on the relationship between CSOs and private giving is to take up issues linked to the current state of knowledge raised by the working groups run by the French Institute for Civil Society Organisations on the relationship between CSOs and philanthropy. The subjects for this group were identified in 2019 following a wide-ranging consultation of the civil society ecosystem (including research): the history of civil society, governance and participation, the contribution of civil society to the locations where it is based, CSOs and democracy in Europe, and finally the socioeconomic models of CSOs and value creation.

From the history of civil society to the history of the relationship between CSOs and private giving

Three main considerations can contribute to study of the relationship between private giving and civil society, with one caveat: civil society existed prior to the Law of 1901. Likewise, philanthropy and corporate patronage existed before contemporary forms of private giving, in the form of established organisations, for example.

Insufficient attention to history

A first consideration is that the history of civil society has not been studied in any great detail, particularly compared with the history of cooperatives, unions or political parties. Historical analysis helps provide a bird's eye view of civil society, to better grasp the reasons for its existence (contribution to the public interest, challenging public policy, etc.), its strengths and weaknesses and

its contribution over the long term. Whilst history is a central discipline in the study of philanthropy, can the relationship between civil society and private giving be examined over the long term?

Influences

Another observation is that many different influences (republican, religious, secular, freemason, etc.) have shaped the history of civil society. One hypothesis is that these have probably influenced the sector by adding diversity to civil society, and have had an impact on the purposes, values and functions of the sector. The motivations of donors and philanthropists have been researched, but what about the influences that underpin acts of giving? What values and interests characterise the relationship between civil society and the different forms of private giving?

A metahistory of relations between civil society and private giving?

Finally, alongside the metahistory of institutional CSOs and civil society sectors, we can also focus on specific approaches, such as the study of innovative activities. As a counterpoint to the institutional civil society sector, the history of citizen collectives and small CSOs could be explored. In contrast with the international perspective – what influence does the civil society sector have in different European countries? – the local history of CSOs or interactions between civil society networks and their local environment could be addressed. The history of civil society could be intrinsic, but could also examine the relationships with the public authorities, businesses and... private giving. Perhaps we could consider a metahistory of the relationship between civil society and the different forms of private giving? Would specific focuses enable greater exploration of what underpins innovation or advocacy, for example, as drivers of a historic relationship between private giving and civil society?

Governance and participation: defining an approach to interactions between private giving and civil society

A recent concept for the civil society sector

Since the principles of democratic economic functioning were set out by the Rochdale pioneers, the subject of democratic, non-profit management of CSOs has been studied on many occasions. Some of the most recent of these studies have examined the concept of governance, as both a multidimensional concept and a tool for analysis, the history of which began in the field of entrepreneurship (corporate governance), in relation to issues of ethics and transparency. The concept of governance was then taken up by the public sphere, becoming one of the ideological landmarks of New Public Management, taking the form of shared power between economic and political partners. At the end of the 20th century, the notion of governance was assimilated by the civil

society sector, particularly from the angle of recommendations on management, transparency and democracy principles (IFA, 1990). Good governance became one of the conditions for organisational performance and efficiency, and therefore for value creation, including social value. It is therefore a very ambivalent concept: it can take on the principles of commercial or public models, whilst influencing or even standardising civil society activity (Eynaud, 2015, 2019), as well as being used by CSOs without being linked to entrepreneurial and commercial approaches and adapted to the civil society sector to improve the functioning and structure of CSOs. This is explored in the burgeoning field of French and English-language literature on non-profit governance (Renz, Brown and Andersson, 2023; Plaisance 2021).

Private giving in the varied and wide-ranging uses of the concept

The recent history of the application of the concept of governance in civil society reveals that it has been used in several wide-ranging ways. One of these has been to make a multistakeholder approach possible in the organisational methods and spaces used for CSO management and decision making. Defining criteria linked to four ideal types according to the predominance of internal or external actors in the management bodies and the degree of formalisation of CSO activity enables us to distinguish different types of governance: close-knit, activist, as well as professionalised or “outsourced” (Buccolo, Eynaud and Haeringer, 2014). Alongside and beyond governance, the concept of legitimacy, whether public or private, and particularly when induced by stakeholders, bears witness to the different types of regulation of civil society action which give rise to different formulations of the concepts of giving and contracts (Hoarau and Laville, 2008; Hély, 2009). The multiparty approach is also used in “governance of the commons” (Ostrom, 1990) and in the locational approach – here, local governance refers to a broad coordination among actors (Leloup, Moyart, Pecqueur, 2005).

The French Institute for Civil Society Organisations highlights three dimensions of governance in its work – multi-actor, inclusive and governance of the commons (IFMA, Juris Associations, 2022). The broader understanding of the term governance reveals, as a counterpoint to the issue of transparency, its potential for democratic innovations, particularly based on its close relationship with forms of involvement and participation, its convergence with concepts such as co-creation and its compatibility with the idea of a “networked society”. It leads to questioning of the types of transactions it influences, directs or regulates, such as opposition, negotiation and cooperation. The different areas of civil society brought to light by stakeholder analysis, together with and beyond sectoral approaches, raise questions about the diverse types of engagement that they enable and the manifold socioeconomic models.

The wider approach to governance encourages us to not consider the relationship between private giving and civil society as an exclusively financial relationship: does private giving, particularly in its institutional forms, play a part in the internal governance and/or in broader forms of governance of CSOs? If so, what role does it play and what legitimacy, what types of contracts, and what regulations characterise the relationship between the different private donors and CSOs, whether these are beneficiaries or partners?

The micro and macro locational dimension, including Europe, through the lens of the relationship between civil society and private giving

The locational aspect, an angle of approach to be developed

The common thread between the two working groups of the French Institute for Civil Society Organisations “Civil society in Europe” and “Contribution of civil society to the locations where it is based” is that both investigate civil society in the places where it operates, going above and beyond a geographical approach. There is very little research which attempts to understand and qualify the links between locations and civil society. This is not insurmountable when the administrative and lived location is part of the civil society objective or project. But otherwise, the diversity of civil society suffers from the compartmentalisation of disciplinary and dimensional approaches. Knowledge of the local fabric of civil society is thus stymied by difficulties in the statistical approaches to the local aspect of civil society, and the same goes for philanthropy, which is further complicated by the difficulties in identifying the location of sheltered foundations (foundations under the umbrella of another larger foundation) in France. At European level, there is no statistical mechanism which could enable sharing of knowledge, and even less so when it comes to knowledge of the spatial distribution and local context of CSOs: this observation may well also be valid for the field of private giving.

The respective and relational dynamics between CSOs and private giving are still unexplored

Using statistical socioeconomic approaches, it is not possible to explore the local contexts created by CSOs, which would require analysis of the dynamics of the civil society networks (Fourdrignier, 2010). To better address this, we propose a distinction (whilst remaining conscious of the links) between the *lived location* – that of a CSO’s action and identity – the *strategic location*, via which CSOs work particularly on the geographical scope of their activities, and the *institutional location*, which is determined by the political and administrative rules and particularities to which CSOs must adapt. Without exhausting the typologies of the locational approach, this distinction invites questions on the

relationship between CSOs and private giving (whether donors or foundations) in the local context. What does the locational approach to private giving represent, and what about when its link with civil society action is added into the equation? In what types or dimensions of locations should the relationship between private giving and civil society be analysed, when the location itself may represent a charitable cause? What forms of proximity, whether organised, social or cognitive, link the locations of CSO and those of private giving actors?

The greater or lesser extent of institutional isomorphism makes civil society locations sensitive to sectoral regulations, such as in the medico-social field, where competition between locations has influenced and modified the areas of intervention of CSOs in the sector, but has also brought about new “organised proximities”. In rural areas, for example, coordination can be observed between CSOs, shaping locations in response to the withdrawal of public services, the issues involved in welcoming new residents, or the development of know-how that contributes to influence across locations. The individual and collective relationship with the public authorities (affinities and convergences of interest, intensity... or otherwise) is not without ambivalence, involving strategies for adaptation, substitution and collaboration in the co-creation of public action (Fourdrignier, 2010).

Do the gaps between civil society areas of intervention and local administrative contexts, as well as the longstanding oscillation between partnership dialogue and instrumentalisation, act as a compass to delve further into the exploration of new locations shaped by CSOs? Can we identify coordination and coalitions in which private giving actors and CSOs are brought together, or new locations for private giving? How is the local dialectic approached in the relationship between civil society action and private giving, from boosting new local development initiatives, particularly by activating and tending to social connections, to CSOs’ management of conflicts relating to the use of space?

Can the relationship between private giving and civil society contribute to the emergence of “safe locations”, and if so, how (Blanc, 2019)? What new dynamics are involved in the development of cross-border donations, cross-border foundations, or the European foundation status? How does the local foundations movement contribute to these new relationships between locations and philanthropy?

Socioeconomic models: could the relationship between private giving and civil society act as a lever for social innovation?

The concept of the socioeconomic model of a CSO generally refers to the resources mobilised to serve the purposes of the organisation, and is based on three main principles: human wealth, economic levers, and alliances and partnerships. This concept makes it possible to move beyond an instrumental approach to CSOs, which would promote evaluation focused on impacts alone and a

reduction of the value of the economic dimension of civil society activity. It invites alternative consideration of the relationship to funding, whether public or private, with a view to inspiring new responses, and enables “de-invisibilisation” of the sociopolitical dimension of CSOs and their stakeholders, which is characterised by “first kilometre expertise”. In that sense, the concept of socioeconomic models is closely linked to the value approach, whether created or revealed. What value is created by CSOs? How is this value creation assessed by CSOs’ partners or funders? How does the relationship between private giving and CSOs influence the value created?

To measure value, evaluation is required. However, there are at least two schools of thought when it comes to evaluation practices: on the one hand, there is assessment of the relationship between processes and results (insight via social utility) and on the other hand, evaluation of results (the difficult task of measuring impact). There is also the issue of the role of beneficiaries or users in evaluation processes, raising questions about their formative or communicational aspect.

The value created at the centre of the civil society – private giving relationship

The governmental or socioeconomic models approach, value creation and therefore evaluation all play a role in the relationship between civil society and private giving. This could lead to questioning of the role and types of involvement, from the angle of “donation” of time – from volunteering to skills sponsorship – but also ways and means of cooperation (versus competition) – from the conditions for inter-CSO cooperation to alliances of heterogeneous actors. It appears that the typology of cooperation has not been sufficiently explored, including as a consequence of forms of intervention of public and private funders. This is revealed by the contributions and limits of the practice of calls for projects, as expressed by the civil society participants in the working group.

CSOs’ capacity for innovation could appear to be at the centre of the relationship of support provided by private donors to CSOs: the share of corporate patronage is evaluated at 5% of the overall financial structure of CSOs (Prouteau et al., 2023) and is often limited to supporting the role of citizen expertise within CSOs and their capacity to fund research and development (R&D). Although the development of CSO funding is fairly widely documented in terms of volumes and methods, the repercussions of these changes on the socioeconomic models are yet to be analysed, as is the relationship to the various forms of funding and contributions (financial and non-financial), including those from private giving.

Finally, the right to experiment might appear to be a corollary of this R&D function, as asserted by actors such as Territoires Zéro Chômeurs de Longue Durée (a French organisation dedicated to the right to employment). Is this right to experiment necessarily correlated with the right to social

innovation, placing it at the core of the relationship between the civil society and philanthropic sectors? Does advocacy, a unique tool from a sociopolitical angle, appear to be one of the vectors of the civil society – private giving relationship? Can the right to experiment coexist with the right to make mistakes, in the context of philanthropic activity in which the concepts of risk and risk taking are inherent (Duvieusart, De Borms, Fondation du Roi Baudouin, 2023)? In other words, for the sake of the relationship, is the “right to make mistakes” always an acceptable risk for philanthropists and donors?

The concepts of the sociopolitical dimension, the type of value created and evaluation practices, social innovation, the right to experiment, and the research and development dimension all invite exploration of the non-financial dimensions of the civil society – private giving relationship.

The question of relationships: from an overlooked element to an avenue of enquiry for academic research

In accordance with Mauss, it can be observed that the relationship between the recipient structure – the CSO – and the donor or corporate patron, whether a natural or legal person, is central to understanding giving and by extension, the different forms of private giving. It appears that the question of the relationship between the stakeholders involved in giving – whether they be donors, recipients, intermediaries, consultants or other – has been very little studied. However, the need for a systemic approach to relationships between stakeholders in the field of giving has been highlighted here and there, with a particular focus on the concept of “social ecology” (Monier, 2019), a term taken from research into configurations within cultural institutions (Jeanpierre and Roueff, 2014), inspired by the work of Andrew Abbott. As shown by these two researchers, this configuration enables analysis of “environments” where stakeholders “create systems” and “participate in a shared social game” (Jeanpierre and Roueff, 2014). In this case, the concept developed was applied to a particular area of philanthropy (Monier, 2019), but it would be useful to conceptualise it in a more cross-cutting manner, taking into account the diversity of the sector.

Does the multifaceted nature of the action of private giving enable us to address the question of the regulations concerning the civil society – private giving relationship, for example, in the same way that

the forms of regulation imposed by the public authorities on CSOs have been studied, adopting the concept of social regulation (Reynaud, 1993) applied to civil society (2009, 2019)? Do donors, whether businesses or individuals, help influence or even regulate the charitable causes (in the universalist definition) addressed by civil society? What types of contracts and transactions govern the relationship between private giving and civil society? What new forms of hybridisation or organisational innovations can be identified in the relationship between private giving and civil society?

Knowledge issues and research themes

The discussions in the working group covered a vast terrain of experiences and reflections, and produced a list of complex and diverse questions, structured around seven main knowledge needs, coupled with starting points which could form the basis for future research.

To get to grips with and qualify the knowledge needs of stakeholders, the group used the literature review and the starting points it formulated, along with the method for developing a research question applied to the subject of study, proposed by Anne Monier (see box below). This work resulted in the definition of the seven following areas of knowledge:

- The many forms taken by the relationship between civil society and private giving
- Civil society and private giving: navigating dependence, interdependence and risks
- The role of private giving in CSO socioeconomic models
- Evaluation at the centre of the relationship
- What is the shared contribution to democracy?
- The civil society – private giving relationship from a historical perspective
- The civil society – private giving relationship from a locational perspective

It should be noted that the discussions did not touch on all of these areas equally. Whilst certain subject such as socioeconomic models and democracy issues came up time and time again and from many different angles, others, such as the historical dimension, only came up occasionally.

Developing the relationship between private giving and civil society as a research subject

Proposed by Anne Monier, academic co-leader of the group and researcher at the ESSEC Philanthropy Chair – 7 November 2023

To understand the development of a subject, we need to go back to the revolution represented by the ideas of Gaston Bachelard in the inter-war period (The Formation of the Scientific Mind, 1938), which conceptualised the fact that “scientific subjects” are no longer given, but built. The subjects do not just spring out of nature ready-made; the definition of a subject is a process of intellectual construction (“first and foremost, we need to know how to pose problems”). Adopting a research approach is therefore the art of knowing how to ask the right questions.

Developing “relationships” as a research subject

We must forget what we know; we must dismantle it, in order to question, describe and characterise relationships. Many disciplines are concerned with relationships (sociology, economics, anthropology, political science), but this subject is seldom addressed in the literature on philanthropy. Relationships can be between worlds, between organisations and between individuals. To better analyse a relationship, we can explore four main categories of questions:

Who comes into contact in the relationship and forms part of the ecosystem – who is involved: individual donors, funds and foundations, CSOs, intermediaries (asset managers), volunteers, etc.)? What stakeholder profiles are present (training, experience, etc.)? What roles do the different stakeholders play (funder, recipient, advisor, consultant, etc.)?

- *Types and methods of relationships: is the relationship symmetrical or asymmetrical? Informal or formal? Long term or short term? Is it a long-distance relationship (emails, etc.) or an in-person relationship? What are the means of communication used? How can the relationship change?*

- *Circulation: what circulates between the entities? Representations, dialogue, money, expertise, practices, etc.*

- *Effects of the context and the environment: how does the tax and regulatory context, the political context, the sectoral context, the cultural context, etc. influence the relationship? What effects does it generate?*

For an “open” understanding of the relationship between private giving and CSOs

The contributions from the group reveal two results which invite us to adopt a broad view of knowledge issues. Firstly, they help understand this relationship not as a dual link, nor a four-pillar structure (donors, established philanthropy, CSOs, beneficiaries), but as a multistakeholder entity which evolves both spatially and temporally. What the actors involved in this multistakeholder entity have in common is that they represent, and are vectors of, the challenge and the role of the non-profit orientation in social, socioeconomic and sociopolitical dynamics.

Secondly, the work carried out invites (re)affirmation that a relationship based on giving is not only to do with money. Money itself – i.e., financial donations – is neither neutral, nor an exclusively economic and financial subject: the act of giving entails sociological, sociopolitical and democratic dimensions, but also a more personal dimension which varies depending on the context, influences, and interests at play, and more broadly, perceptions of the public interest, otherness and forms of giving. The relationship dynamics therefore include non-financial dimensions marked by the values, interactions and positions of the different stakeholders.

The many forms taken by the relationship between civil society and private giving

The stakeholders involved in the relationship

The need for greater knowledge of the stakeholders becomes even more important in the light of the working group's observations on the great diversity of actors in this relationship. This involves different categories of legal entities – CSOs, foundations, corporate patrons, consulting firms, etc. – and natural persons – donors, large donors, volunteers, fundraisers, etc. Furthermore, each category of stakeholder is also very diverse, as we have seen in the case of foundations, which have many different statuses, motivations, sizes, amounts of capital, origins and legal responsibilities.

Better knowledge of the stakeholders requires statistical research. Although significant progress has been made in France on statistical knowledge of private giving over the last few years, studies with finer granularity would provide more knowledge on stakeholders and their practices, according to the types of projects. The challenge is both to improve public statistics on issues linked to giving (for example, by collecting detailed data on in-kind donations from companies) and to consolidate research work which uses large public statistic databases (INSEE – French National Institute for Statistics and Economic Research, DGFIP – French Public Finances Directorate General, etc.).

As well as this statistical approach, these diverse stakeholders can also be analysed from a sociological angle: what are the sociological profiles of the different parties involved in private giving: donors, beneficiaries, recipients and intermediaries? What is their background, gender, origin? What is their stance on contributing to the public interest and democracy? How are their narratives structured? It would also be useful to research the overlaps and borders between the different categories of actors through their personal trajectories (presence of several categories, migration from one to another, etc.).

Better knowledge of the actors in the relationship also invites better understanding of the roles they play. By way of example, what does the figure of “beneficiary” represent – a central or peripheral actor, a recipient who has the power to act, or a passive or even forgotten target of the relationship? Or we could take the figure of “donor” – an individual or a company, etc. – displaying variable levels of commitment and involvement, anonymous or otherwise, with overlapping issues concerning communication, trust, recognition and trade-offs. Another component which would be relevant to study is consulting and evaluation firms, a vector of influence of programmatic or evaluative approaches.

Finally, although research on these subjects is generally insufficient, certain groups of stakeholders are particularly unstudied, such as individual donors and companies. What do new forms of private giving based on individual donations (crowdfunding, round-ups at the till or of salaries, giving circles, solidarity funds, etc.) reveal about the changing practices and interactions with civil society? For companies, what forms does skills sponsorship take and what are the repercussions on the company and on CSOs (Constance, 2025)? And what could we learn from research into how companies link their responsibility for their own activity via corporate social responsibility with their funding of external causes via corporate patronage?

Objects involved in the relationship

Like stakeholders, the objects in circulation are many and varied. Money is of course a key component, but the relationship created by giving is composed of more than just money. In certain cases (such as skills sponsorship), money does not enter the equation. What are the other components in circulation: representations, narratives, expertise, practices, brand images, etc.? How do these different objects circulate and how are they linked? Are evaluation or impact reports still an object in circulation, and if so, in what form and what are their effects? Which objects come into play in an interpersonal relationship, and which are concerned in institutional relationships? How are these linked (Bereni, 2020)?

Furthermore, how should we understand the relationship created by giving? Certain studies liken it to an exchange of products or services and report commodification of giving, whilst others highlight a form of altruism, particularly in the context of giving to a charitable cause for a third-party beneficiary. What are the driving forces behind giving? And what are the trade-offs – what forms do these take?

The ecosystem and its components

As a multistakeholder system, the civil society – private giving relationship can be approached in subsets. One of the main challenges here is to explore the triangular relationship made up of the different interactions between public institutions, philanthropic institutions and recipients. Whether it is viewed from a historical, economic, tax-related or sociological perspective, this triangulation requires us to

distinguish between the different figures involved in public action, from the Ministry of Economics and Finance, to the village mayor of a rural area, for example. What issues and ambivalences exist, what functions and what sectoral or locational scope comes into play in these interactions? How should we understand the relationship with the state, which is often absent or integrated late in the game, even though it plays a fundamental role in philanthropy (approval procedures, tax issues, administrative control)?

Another subset to explore is that which comprises funders, CSOs and consulting and evaluation firms. What are the roles and functions of these parties (advice, mediation, audit, etc.)? What types of funders and CSOs are involved, or could be involved, in this relationship triangle? What are the effects on their activities or their mutual knowledge of each other?

The group also called for better understanding of relationships per sector of activity, as the rationale and practices underpinning interactions between private giving and civil society vary so widely from sector to sector, whether it be education, environment, arts or healthcare. Similarly, they could be investigated according to the type of structure (small/large, local/national, etc.).

Civil society and private giving: navigating dependence, independence and risks

The nature of the relationship

This multifaceted issue was one of the most explored by the group, particularly in the form of the following four questions:

The terms of the relationship

The first question that arises concerns the terms of the relationship. The informal or interpersonal nature of relationships can coexist with conventional or contractual frameworks. The relationship can be long or short term and can take the form of long-distance relationships or in-person relationships. To what extent do personal affinities and strategic dimensions play a role in the development of the

relationship, and what influence is exerted by social capital? This invites study of these relationships and the way they are formed and develop, and calls for better understanding of the social or professional proximities and the networks in which they operate. It also encourages better characterisation of these relationships between non-commercial (non-monetary aspects, in-kind contributions, skills sponsorship) and commercial (presence of market actors in support and evaluation roles) frames of reference and between altruistic initiatives and the commodification of giving.

Power and asymmetry in the relationship

Secondly, there is the crucial issue of power and asymmetry: what power does the donor have in terms of commanding, influencing or carrying out checks on the beneficiary? How is this experienced, and how does this often top-down relationship change and develop? How does this asymmetry form part of the formal and informal processes, and particularly in the omnipresent impact assessments? How much room for manoeuvre is there, and how much scope for negotiation? And what are the other forms of power and asymmetry present in the ecosystem, for example, the supervisory power of the state over institutional philanthropy?

From asymmetry to development of trust?

Statement from Marie-Stéphane Maradeix, PhD candidate at the Université Paris Dauphine and former Executive Director of the Fondation Daniel et Nina Carasso (until September 2023) – 27 April 2024

"A subject which particularly interests me is the age-old question of asymmetry between funders and recipients of funds. This comes up very often in working group discussions: the role of money in the relationship, the dependence of one party on the other, and I would say reciprocally as well, because I think that foundations don't give enough thought to the fact that they are also very dependent on CSOs which are, in a sense, their "service providers". This dependence is often experienced in one direction, but I believe it would be interesting to study it in both directions.

*Continued on the next page

Asymmetry is reflected in questions around the contractual elements between the two parties and how binding these are, the question of trade-offs, the question of evaluation and the democratic issue of the balance of powers. But regardless of the angle we take on this issue, as I see it, there is a de facto imbalance in the relationship, the causes and even effects of which more and more professionals in the philanthropy sector are trying to correct. It therefore seems crucial to me to know if changes in foundations' practices serve to correct or further entrench this asymmetry, because of course simply deciding on new practices doesn't necessarily mean anything is going to be corrected.

The "trust-based philanthropy" movement which appeared in the US around 2010 partially stems from this observation of the relationship imbalance between stakeholders. However, this movement is based on cultural and organisational dimensions, leadership issues, and many very specific professional practices, such as multiannual unearmarked funds, reduced administrative burden, consideration of feedback from CSOs, etc. In my opinion, this does not always challenge the foundations of the relationship of trust, nor of the initially supposed lack of trust."

Trust within the relationship

This asymmetry also raises the key question of trust within the relationship: how can trust and communication be developed when the parties belong to different cultures and ecosystems? What do funders and recipients have in common: the conviction on both sides of working in the public interest, but also shared values? What does reciprocity mean in such a relationship and how should it be understood and implemented?

The incorporation of risk taking

Finally, the concept of risk taking and risk sharing can also be addressed within the civil society – private giving relationship. Who takes risks and how? What is the connection between building trust and sharing risks? What does risk taking concern: funding (particularly of innovation) or other aspects (capacity to take on volunteers, meaning of the work, the project drifting off course, etc.)? Has risk sharing been considered by the different partners and if so, how is it understood and integrated into the relationship, including into the contractual relationship? Regarding the risk/innovation link: can research shed light on the distribution between public funding and private giving and the seed phases or experimentation implemented by the civil society sector, and how these are linked?

The effects of the relationship

Two main fields have been identified here. Firstly, that of the non-financial value generated by the relationship and its link with the public interest. How can we evaluate the effects of a CSO's action funded by private giving (see point 4 below)? How can we grasp the financial and non-financial value created, and how can we evaluate the contribution of each of these? Philanthropists and CSOs may well view their work through the lens of the public interest, but how do they address this in their dialogue and what are the discrepancies and negotiations around this concept?

Secondly, dependencies and interdependencies have an undeniable effect on the identity and professionalisation of the philanthropic and civil society sectors. Here, certain lines of research are exploring the distinction and sometimes the opposition between the commercial and non-profit sectors (Boussard, 2014). Others recommend constructivist and contextualised approaches to these relationships, highlighting forms of interlinkage and interactions (see point 3 below).

All of these questions on dependencies, interdependencies and risks should also be investigated from the angle of sectors and locations.

The role of private giving in CSOs' socioeconomic models

The group raised the need to better qualify the conditions for access to private giving, the motivations that prompt certain CSOs to use this type of funding, the functions that private funding can fulfil in their socioeconomic models (see part 2 – Literature review) and the effects of the expansion of use of private giving.

Conditions for CSOs to access private giving

The first question which arises concerns equal access to private giving. Although private giving represents an average of 5% of CSO funding, this proportion varies greatly from one sector of activity to another, depending on the size of CSOs and their purpose (see part 1 – Definitions and scope). To what extent is private giving sought, and in what forms, in the different areas of civil society, for example in connection with CSOs' size or entrenchment in the sector? What are the needs, wishes and capacities of CSOs, in all their diversity, when it comes to obtaining private funding? And what is the impact of the changing forms of public funding on the role conferred upon and expected of private giving in socioeconomic models?

The motivations of CSOs in accessing private giving

From the perspective of socioeconomic models, mixed resources are often seen as a guarantee of resilience and economic solidity for civil society. However, having mixed resources, although often promoted by the public authorities, does not necessarily mean that these resources are combined in a way that makes sense, as studied by Trasciani, Petrella et Maisonnasse (2021).

The structure of CSO funding has been undergoing significant changes over the last two decades, with cuts of over 40% to public subsidies between 2005 and 2020 (CESE, 2024). In this context, for certain parts of civil society, turning to private giving is a choice which liberates them from public funding. For others, it is a default option and can generate additional constraints, and for yet others accessing private funding is impossible, as the nature or location of their activities is not attractive to private donors.

The rationales at play here have been very little studied: what stances do CSOs take on their use of private giving, in terms of management opportunities and strategic prospects, willingness and resistance, all of which raise questions about the representations of the funds in circulation? How can the mobilisation of private resources be characterised as a complementary mechanism to public funding, and how do CSOs combine these two types of resources?

The roles assigned to private giving in socioeconomic models

The forms and volumes of funding from private giving have been documented by the stakeholders themselves. This provides very little visibility on the types of donors and their motives, as well as the purposes, activities, phases and cycles of the organisations or projects supported. Delving into these subjects could contribute to a better understanding of the functions of private resources in the socioeconomic models involved. Do they build on existing actions or enable the development of new activities, and in what cases do they end up diverting the project from its initial aims? The hypothesis that private giving supports networking, innovation and advocacy actions which receive little or no public funding should be explored and qualified.

In the same vein, understanding the link between the temporalities of private giving and those of civil society action, or even those of public funding, could enhance perceptions of the role of private giving within CSO socioeconomic models. Does private giving provide short- or long-term funding, and is this operational, experimental or investment-related? How does this relate to other CSO resources over time? Within the field of private giving, how does the use of funds from small/medium-sized donors interact with the use of bequests? And what is the long-term effect of funding from private giving? What dependencies exist, and what are the potential lever effects? How can the withdrawal of funders

be organised and what remains after they have left? For example, in the case of skills sponsorship, what is carried forward in CSOs' operations or activities after the departure of an employee working under a skills sponsorship contract?

The effects of the development of private giving on the functioning of CSOs and the value created

The growing role of private giving in CSO socioeconomic models appears to bring about organisational and cultural changes, to be understood both factually and symbolically. The means of funding for each project and the standardised presentation (logical framework) expected by funders may have a beneficial structuring effect for CSO stakeholders who are unaccustomed to establishing a framework for their actions. However, this may also bring about normalisation and dissemination of a management culture stemming from the for-profit private sector, which when it is simply foisted on the civil society sector with no adaptation can interfere with historical cultural models (civil society, social and solidarity economy, community education, etc.). How do funding and project frameworks established by funders influence civil society models? What percentage of CSOs operate under a model inspired by entrepreneurial methods, or a model combining different methods, and what are the risks associated with the effects of commodification (Cottin-Marx et al. 2023)? What conditions encourage a partnership approach based on co-creation through this socioeconomic relationship?

From fear of entrepreneurial culture to a vision of shared responsibility?

Statement from Suzanne Chami, Executive director of the Institut IDEAS – 27 April 2024

"In the field of support, we can currently see the real fear among CSOs of being stripped of their identity and having a mode of operation or the terms of the world of business imposed upon them. This subject of isomorphism between companies and CSOs is still very much on the table. And this same fear is even more pronounced for many CSOs when they want to seek private funding and connect with philanthropy.

Therefore, could one potential way of overcoming these fears be a responsibility-based approach, which also aligns with the subject of the public interest? This is perhaps the common ground between civil society and philanthropy: sharing a joint responsibility concerning the great challenges of our society and our democracy."

In the light of the different funding and structural models, research could also explore the development of CSO leadership profiles, for example, as well as the pathways of involvement between the

different categories of the public interest ecosystem (CSOs, foundations, political careers, businesses, etc.). What is the impact of these changes on CSOs' ability to obtain funding and their operating methods?

On another note, what demands and what effects does fundraising entail for individuals? What about for large donors or testators? And where co-financing occurs, with certain funders weighing more than others, symbolically or in financial terms, how can these myriad relationships be managed within the same CSO project?

Placing evaluation at the centre of the relationship

Evaluation is an important knowledge-related issue for the relationship between CSOs and private giving, which serves as a tool for recognition of CSOs' contribution to society, for themselves and for their funders, and also as a tool for dialogue between CSOs and their stakeholders.

Improving understanding to better calibrate evaluation practices in all their dimensions

Both civil society and philanthropic stakeholders may be seeking visibility and recognition through evaluation. However, acknowledging the diverse evaluation cultures respectively in the fields of civil society and philanthropy invites us to seek a deeper understanding of the role of evaluation in all its dimensions: as a means of dialogue, co-creation, acculturation, professionalisation, as well as a means of control and a lever of influence in an asymmetric relationship, or a generator of isomorphism or even standardisation. The fact that some civil society and philanthropic actors are expressing dissatisfaction with current evaluation processes, which are mainly based on impact assessments with a quantitative approach, further increases this need for knowledge.

Mapping the diverse evaluation models... and planning new models?

Many impact assessment methods have been developed, but to date no mapping of these practices has been carried out. The group discussions highlighted the importance of better identifying and analysing these different means of evaluation and their effects, using existing research such as that produced by Struder, Trasciana and Petrella (2023) as a basis. What are the specific practices and limitations shared by CSOs and corporate patrons when it comes to evaluation? How do CSO

evaluation approaches interact with those used by philanthropic stakeholders? What is the weighting of qualitative and quantitative measures, whether financial or non-financial?

Going further, research could be used to update evaluation approaches and to better demonstrate the value created by CSOs and the contribution of private giving to this value. The aim of this would be to better qualify the societal value displayed by civil society and philanthropic actors in all their diversity. The challenge is also to explore the value which could be created by the meeting of these two universes.

According to the group members, the evaluation approaches currently used in the philanthropic sector are mainly based on impact, driven by the need to be accountable to donors in the short time period available when funds must be deployed immediately, including in contexts where individual donations are used. However, could impact assessments obscure the social utility value CSOs claim to create? In that case, how could new evaluation models be designed in order to qualify value creation and reveal social transformation processes which stem from civil society action? And how could these be used to also show the value created at the interface between CSOs and private giving?

Does evaluation bring about sharing or asymmetry?

The use of evaluation techniques is becoming more and more widespread in the relationship between donors and beneficiaries. This can represent a structural element of a contractual relationship, and can provide mutual learning, encourage co-creation and provide a shared understanding of the value created. On the other hand, it can be used as a tool for forcing compliance and control, and constitute another expression of the asymmetry in the relationship. The frequent presence of a third party in the evaluation relationship, via the intervention of evaluation organisations, further complicates this dynamic. As evaluation becomes more systematic, it seems essential to better understand evaluation as a determining factor in the relationship between civil society and private giving.

Research could shed light on the motivations and origins of evaluation, particularly the connections and tensions involved in the relationship between the evaluating and evaluated parties and the partnership approach. To help break free of the constraints of accountability to funding or institutional partners, how could we define value from other angles, particularly in order to implement collective learning approaches to encourage co-creation of strategies and projects or assist with advocacy?

How joining forces can contribute to democracy

According to the group, the sociopolitical dimension of the civil society – private giving relationship can be analysed on three levels: the structure of CSO governance and internal democracy within CSOs, the relationship with the state and the public authorities, and the contribution of civil society to the invention of more extensive forms of governance. The group also raised questions about whether priority should be given to studying counter-progressive practices (nationalist, climate-sceptic, anti-feminist, etc.). In this particular case, it would involve studying their relationship to the public interest, investigating their influence on democracy and studying the means of regulation of these phenomena. All of these considerations also indirectly raise the question of the relationship of philanthropic actors and practices with democracy.

Understanding the influence on the internal democracy of CSOs

Research can help us better understand how private giving participates in or influences the governance of CSOs, the workings of internal democracy and the types of citizen participation they encourage. Here, disciplines such as management science, law, sociology of organisations and history can provide useful insights. Does involving private giving stakeholders in CSO governance processes point to new dependencies on the part of CSOs, or does it contribute to greater freedom for CSOs? If a large donor participates in CSO governance, what steps can be taken to ensure its influence does not become disproportionate, particularly if the contribution of this donor is vital? In a similar vein, we can observe that some foundations have recently been experimenting with involving beneficiaries or CSO partners in their governance. These experiments raise new hypotheses about the interplay between the strategic approach and the management approach, and about issues concerning the asymmetry in the relationship. The cultures and representations present may exacerbate or limit the impact on organisations.

Exploring the CSO/state/private giving triangle and how it links with the public interest

The democratic contribution of CSOs which receive private donations appears to be based on a model which is complementary to the state and allows social ties to be rebuilt, boosts citizen participation, detects needs and problems, and provides integrated responses to these, often rooted in the local context. This democratic contribution seems to be particularly based on three types of philanthropy:

firstly, local philanthropy, in connection with the actors present in the area and via public/private/CSO partnerships to respond to locally identified needs; secondly, strategic philanthropy, which aims to inspire public policy and drive change in the regulatory environment via experiments largely carried out by CSO actors; and finally, individual donations, which produce social connections via the actions they fund and are a vector for trust and a renewed sense of belonging to the collective.

The question of democracy at the centre of the group's debates

Conclusions by Mathilde Renault-Tinacci, sociologist at INJEP (National Institute for Youth and Popular Education) during the first meeting – 27 June 2023

"A first question on a political note revived an old debate which has been ongoing since the 18th century about perceptions of the public interest. From a utilitarian perspective, the public interest is the sum of individual interests. From a voluntarist angle, the sovereign state made it possible to move beyond individual interests and provided an understanding of these for the public good. The group raised the question of whether foundations investing in the public interest alongside CSOs to respond to the problems of society whilst the state disengages, or indirectly manages the CSO sector (via taxation for example), represents a form of privatisation of the public interest

A second source of friction could be entitled "democracy does not exist". The supposition that democracy always exists in the context of CSOs, and therefore de facto when we talk about the friction between foundations and CSOs, was challenged by the group. Can we also talk about being part of a democracy and building democracy when citizens get involved and donate (which ties in with the question of citizenship education)? Is trust a source of democracy or not (following on from Robert D. Putnam who, in Social Capital, took the participation indicator as a hallmark of Western democracies). Is philanthropy a guarantee of freedom for civil society? This might raise questions when we consider that corporate patronage and private donations only represent 5% of the financial structure of CSOs. Studies on socioeconomic models tend to present mixing of resources and partially dispensing with public funding as a guarantee of freedom: how can knowledge be produced to determine whether this is indeed the case? And when mixed resources include a greater proportion of volunteering, is this favourable to democracy in the light of issues linked to unpaid work?"

The relationship between CSOs and private giving throughout history

The historical angle only emerged to a limited degree in the stakeholders' concerns and in the research conducted into civil society, although it was present when discussing philanthropy, particularly US philanthropy. In general, the history of relations between private giving and civil society in France remains unwritten. From a socio-historical perspective, the aim is not so much to describe the past, but to understand the present, particularly the way the relationships between private giving and civil society are structured. This involves firstly working on access to sources and private archives in an environment unaccustomed to conserving this sort of heritage, particularly on the civil society side.

This historical approach could make useful contributions to the different areas of research, particularly to the study of the relationship itself. How are the interactions between the two worlds structured, and have they developed over time? How have their values and interests been linked in different periods? What clarity can be provided by analysis of the overarching international trends corresponding to these periods? It would also be useful to study the different forms of philanthropic traditions and their values in connection with civil society. For example, how have transformative charitable approaches developed, as well as their opposition and linkages? Or, for example, how has the emergence of corporate social responsibility influenced private giving and its links with civil society?

Historical research could also shed light on the relationship between private giving and the welfare state. How has this relationship interacted with the development of the relationship between the state and the church over time? How have political perceptions of the public interest and its institutional environment changed, in the French context where the public interest has historically been a state affair? A contemporary history of public policy in terms of taxation and regulation of CSOs would provide an understanding of the impacts of this and bring more clarity to the relationship between the two worlds. How has this context influenced the balance of power within the relationship and the legitimisation of the roles of each party? Or, from another angle, what role has private giving played throughout history alongside civil society to inspire public policy trends? And what can the historic development of advocacy by civil society and philanthropic actors teach us about the sector's capacity to reveal the problems affecting society?

The relationship between CSOs and private giving from the angle of locations

The group observed that the academic approach to philanthropy is still very much in its infancy, in a context where there are still many blind spots about CSOs' rootedness in the local context and local action, including in terms of statistics.

First, we need to better understand how the civil society – private giving relationship functions in different local dynamics. Like the dialectic between CSOs' practices in the areas where they are based and the areas chosen by CSOs, investigation could be conducted into philanthropy in the areas where it is based and the locations which are conducive to philanthropy. Describing the locations shaped by the civil society – private giving relationship would also be particularly relevant.

Addressing the civil society – private giving relationship from a locational perspective

Statement by Mickaël Huet, Executive Director of Le Mouvement Associatif (national representative body for French CSOs) – 4 April 2024

"CSO actors are essentially local actors: they act in a specific location. Philanthropic actors must also be able to respond to this need for local work in close collaboration with CSOs and the places where their action is based.

I find it very interesting to reflect on and explore the subject of local ecosystems. As far as I know, there is not a great deal of research on locational factors. How does private giving create a local link with civil society structures? How can the communities also be involved in this reflection? And how does the issue of the CSO/state/philanthropy triangle translate to the local level? What effect does mixing resources have on a CSO which has a local ecosystem?"

Following on from work such as that carried out by Artis and Ribeiro (2024) or Fraisse, Henry and Laville (2024), the locational angle would shed light on the particular capacity of CSOs to promote spaces for coordination or extensive forms of governance in the areas where they work. In this respect, the interactions between civil society and giving, as well as with the components of their ecosystem, appear to produce unique, alternative, complementary contributions, or reveal new connections with the public interest and the public authorities.

The locational approach also raises the question of local cultures and socioeconomic contexts and policies and their impact on the civil society – private giving relationship. How is local philanthropy rooted in its geographical and organisational context? What are the specific means of action, such as foundations that focus on a certain local area? And what are the characteristics of and differences between local philanthropic contexts: how do they deal with the marks left by tradition – the burden of religious philanthropy, for example. Or otherwise, in what cases can they be conducive to invention, such as the development of fundraising practices within the medico-social sphere or the growing role of philanthropy shaped by local corporate responsibility?

Local civil society – private giving ecosystems seems to take various forms depending on where they are based, which appears to result in a different handling and prioritisation of social issues. To what extent could this also specifically support the launch of new local development initiatives, particularly through focusing on social connections and areas of conflict linked to use of space or even the habitability of certain areas? And to what extent do these local ecosystems encourage, in certain areas, open governance models and local partnership systems which could contribute to local democracy?

Conclusion

The group's discussions revealed a relatively high level of mutual ignorance between the civil society and private giving sectors, which could lead to misunderstandings and prejudices, potentially extending to other components of the ecosystem such as state actors. Certain participants called for this ignorance to be overcome by developing knowledge based on facts, increasing dialogue and perhaps even setting up forums to "cultivate" or "educate" the relationship, helping it move towards greater symmetry and reciprocity.

As well as this operational need, the group's work identified a number of key knowledge requirements. Due to the diverse nature of the group participants and their points of view, as well as the choices made about the scope to be studied, a great variety of topics were addressed and priority needs were identified. Certain subjects were only touched upon in the group, as they were less relevant to the participants' practices, but are nevertheless strong trends and key subjects to be explored, such as the issues raised by new forms of individual giving or skills sponsorship.

It should be noted too that the group's discussions highlighted approaches that research can use when dealing with these knowledge needs: the development of transdisciplinary approaches, more widespread use of statistical studies and rollout of international comparisons. The group also called for care to be taken to link the interests of researchers – i.e., the question of fundamental research – with the interests in the field – the question of the usefulness or the practical application of the research. To do this, the group suggested integrating the issues of dissemination, adoption and practical application of the results of the research right from the design phase of projects, or even using types of research which enable stakeholder involvement in the studies concerning them.

In the light of these issues, the Institute expresses its hope that all actors concerned will be able to draw upon the reflections contained in this white paper and use and act upon the knowledge produced by the working group, whether by disseminating it or by continuing the research work. The Institute, along with its financial and implementing partners, will continue the work it has begun with this white paper throughout 2025 by widely disseminating it and organising discussions and a call for interest in all or part of the knowledge needs identified by the working group, in order to support new research on the relationship between civil society and private giving.

Join us!

- > Do you believe that promoting knowledge on civil society is an essential lever to boost the capacities of organisations and to support their contribution to society and democracy?
- > Would you like to participate in a knowledge programme on the relationship between private giving and CSOs?
- > Would you like to share your reflections on this subject with us? Or add references to our bibliography?
- > Would you like to go a step further by contributing operational or financial support to this project?

If so, please get in touch!

Floriant Covelli, Managing Director - contact@ifma-asso.org

Annex 1

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We would like to warmly thank everyone who participated in the group “Funding the public interest via philanthropy – relationships and interactions between private giving and civil society” and who contributed to this white paper.

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Annex 2

Bibliographical references

The references presented here are from the literature review and the group's discussions, as well as from complementary research carried out by the INJEP documentary resources centre (see below). These do not constitute a bibliography intended to serve as a reference on the subject of the relationship between private giving and civil society – this is yet to be created. They include research work and professional literature (articles, reports and studies). The resources with an asterisk (*) are those from the documentary research carried out by the INJEP.

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