

# Global Philanthropy Report

Perspectives on the **global foundation sector**

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# Introduction

## About this report

Global philanthropy holds immense promise in the 21<sup>st</sup> century. Global giving is growing, gaining visibility, and creating much-needed change around the world.

Over time and across geographies the world has witnessed a near-universal charitable instinct to help others. Recent years, however, have seen a marked and promising change in charitable giving - wealthy individuals, families, and corporations are looking to give more, to give more strategically, and to increase the impact of their social investments. A growing number of philanthropists are establishing foundations and other giving structures to focus, practice, and amplify their social investments. There appears to be a growing belief that institutional philanthropy can encourage more strategic investment approaches; facilitate collaboration; serve as a role model for others; and, in sum, have greater impact on the economic and social challenges being addressed.

Despite the growing significance and scale of institutionally-based philanthropy, remarkably little is known about the related resources and their deployment at the national, regional, and global levels. In much of the world, publicly available philanthropic data and knowledge are scarce. In most countries, neither governments nor private organizations collect and/or make available important data on social investing. Cultural traditions understandably inhibit the sharing of information about giving, often a very personal act. What information does exist is often anecdotal, incomplete, and sometimes inconsistent. In addition, given the varied definitions and research frameworks employed in existing studies, data are generally not comparable within or across countries; information has not been aggregated or analyzed through a global lens. Until the launch of this effort there has been no ongoing and globally coordinated undertaking to quantify the volume of global giving, classify its purposes, or seek to understand its current and potential impact.

Researchers at the Harvard Kennedy School, in collaboration with colleagues around the world, are beginning to address this knowledge gap. *The Global Philanthropy*

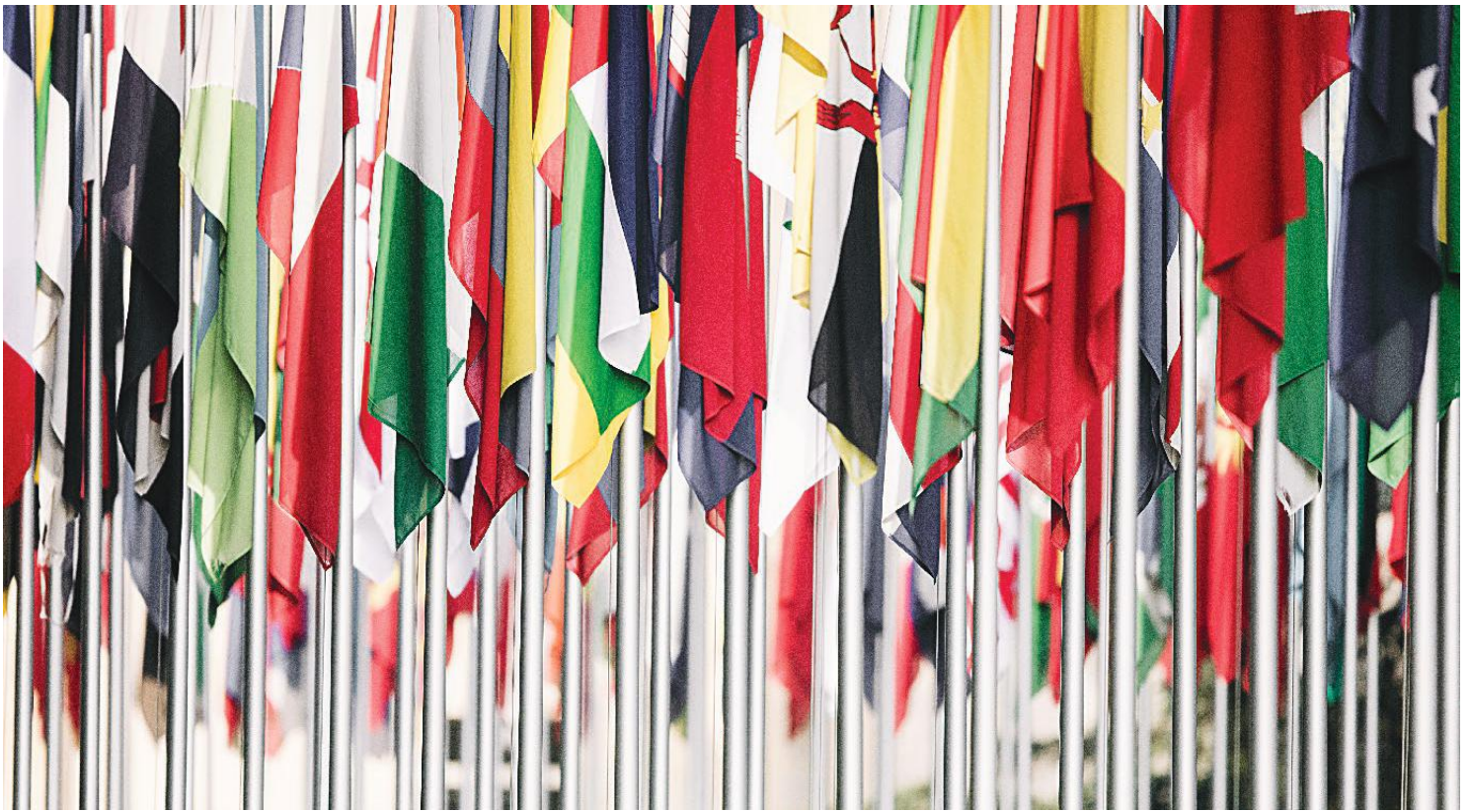
*Report: Perspectives on the global foundation sector* seeks to develop a knowledge base to address the size, scope, and practice of institutional philanthropy across the globe. This inaugural report represents a first step in an attempt to understand worldwide philanthropic practices and trends; provide comparative analysis across countries and regions; begin to develop a picture of the magnitude of global philanthropic investment; and help create an evidence-based discussion on global philanthropy. We hope to publish the report biennially, adding additional countries and reporting increasingly comprehensive data within countries in future editions. Importantly, national collaborators are publishing more in-depth reports on philanthropy in their individual countries.

This report explores organizations that provide philanthropic assets to advance the public good.<sup>1</sup> These organizations are generally referred to as “public benefit foundations” in Europe and “private foundations” in the United States. In other countries and regions they are loosely referred to as “philanthropic institutions” or “foundations.” The terms are used interchangeably in this report. A full description of organizational characteristics is provided in Appendix A.

The report comprises four sections. Section I provides an overview of institutional philanthropy around the world, including initial perspectives on its scale, age, and classification. Section II provides available information on foundation finances, including assets, endowments, and expenditures. Section III examines foundations’ priorities and purposes. Section IV considers operating models and strategies including social investment mechanisms, governance, human resources, and impact assessment strategies.

*“This report is an important step in beginning to understand the magnitude, vitality, and impact of global institutional philanthropy.”*





We believe this report is an important step in beginning to understand the magnitude, vitality, and impact of global institutional philanthropy. More importantly, we hope it will serve to encourage other countries – and philanthropic institutions within each country – to join in a truly global collaborative effort to further the knowledge, and ultimately the impact, of private philanthropy for the public good.

#### **Study approach and limitations of data**

Comparative analysis of global philanthropic giving across a wide range of countries and regions poses myriad challenges. To begin with, there is no established research framework for global philanthropy. Definitions and concepts of indicators vary – sometimes significantly – among countries. In many countries the legal status of philanthropic institutions is vague, with no distinction between the type of philanthropic institutions explored in this report and other nonprofit organizations. Additionally, there are no standards or norms for asset valuation and expenditure accounting, or a universally agreed-upon classification system of issue areas, beneficiaries, and other aspects of philanthropic giving. Variations in cultural concepts, legal definitions, and philanthropic structures and practices make it difficult to construct a globally functional framework. Indeed, it was these very challenges, in light of the growing importance of the philanthropic sector, which led global researchers to launch this initiative.

*“The cornerstone of this research study is its national collaborators.”*

The cornerstone of this research study is its national collaborators. In countries with limited or no existing

data on foundation behavior, national collaborators first mapped the foundation sector, then administered a common survey to gather information on foundation characteristics, priorities, and practices. In countries with existing data on institutional philanthropy, national collaborators attempted to analyze existing data through this project’s common denominators and global lens. Because not all countries had information for all data fields, the number of countries and the sample sizes differ among the findings. The quantitative data was augmented by interviews with sector experts and founders and leaders of philanthropic institutions in an effort to provide a deeper and more nuanced view of institutional philanthropy around the world.

The limitations of the data are substantial. In this inaugural report we sought to begin, in broad strokes, to develop a picture of global philanthropy. Far from being a finished portrait, it might be considered a pencil sketch. The comprehensiveness of information within countries varies widely. While information on some countries – e.g., the United States – is relatively comprehensive, information on other geographies – India and Hong Kong, for example – represents only a fraction of what we know the philanthropic sector to be. We have not attempted to extrapolate from a small sample to the larger sector; it would not be possible to do so responsibly. While the reported data is useful in beginning to identify broad trends and regional and national differences, it is not a reliable basis on which to draw definitive conclusions. Observations should be considered illustrative, and interpreted with caution.

Further details on the research approach and methodology are included in Appendix A.

# Key insights

## *Scale, age, and classification*

### *Section I – see page 12*

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Institutional philanthropy has a global reach, with more than 260,000 foundations in 39 countries.

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Foundations are highly concentrated globally, with 60 percent of the total in Europe and 35 percent in North America.

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The sector is notable for its youth and recent growth. Nearly three-quarters of identified foundations were established in the last 25 years.

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Over 90 percent of identified foundations are independent, but there are strong regional variations. Independent foundations are the predominant model in the United States (96 percent) and in Europe (87 percent); corporate foundations are significant in Latin America (50 percent); government-linked foundations are common in China (38 percent) and the UAE (73 percent); and family foundations are prevalent in Africa (35 percent).

## *Financial resources and expenditures*

### *Section II – see page 16*

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Foundation assets exceed USD 1.5 trillion and are heavily concentrated in the United States (60 percent) and Europe (37 percent).

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Foundation assets rarely top five percent of GDP.

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Assets of individual philanthropies are relatively modest: over 90 percent reported assets of less than USD 10 million and nearly 50 percent reported assets of less than USD 1 million.

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Foundation expenditures exceed USD 150 billion per annum with an average spend rate of 10 percent. Foundations in some European countries and China appear to have higher spend rates.

## *Priorities and purposes*

### *Section III – see page 23*

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Education is a top priority around the world, with 35 percent of nearly 30,000 foundations focusing at least some of their resources on the sector.

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Other priorities include human services and social welfare (21 percent), health (20 percent) and arts and culture (18 percent).

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Latin American foundations stand out as aligning priorities with global Sustainable Development Goals (SDGs), in particular quality education (goal 4), good health and well-being (goal 3), no poverty (goal 1) and decent work and economic growth (goal 8).

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Alignment with government priorities is also important for over half of foundations in a limited sample.

## *Operational approaches*

### *Section IV – see page 27*

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A majority of foundations globally operate their own programs and activities, while grantmaking is central to philanthropic practices in several countries, the United States in particular.

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There appears to be a shift towards multidonor and public fundraising models, moving away from the conventional practice of one principal source providing the lion's share of philanthropic capital.

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Foundations are increasingly employing a range of social investment strategies to maximize their impact and there is a growing interest in evaluating and measuring program outcomes.

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Many foundations recognize the importance of collaboration and partnership, with both peer organizations and government, to achieve impact and scale. However, such alliances can be difficult to create, manage, and sustain.

## Section I

# Scale, age, and classification

Institutional philanthropy is on the rise around the globe. While many countries and cultures have long traditions of philanthropic giving, the current global foundation sector is notable for its youth, exhibiting rapid growth over the last two to three decades. While factors influencing this growth vary among regions and countries, among the key forces behind it are: global economic growth and the enormous increase in private wealth accumulation; persistent economic and social inequalities; and governmental and private efforts to encourage and support philanthropic institutions and giving.

Around the world, relatively recent global economic growth has led to the accumulation of substantial private wealth, a prerequisite of a robust philanthropic sector. The 2008 financial crisis notwithstanding, overall growth of private wealth over recent decades has been little short of remarkable. Global economic integration, the emergence of new industries, privatization of state-owned enterprises, and the generational wealth transfer have all contributed to the growth of private wealth. Global high net worth individual (HNWI) wealth has increased almost fourfold in the last 20 years and now totals almost 60 trillion dollars.<sup>2</sup> It is estimated that the world has over 15 million millionaires<sup>3</sup> and close to 2,000 billionaires.<sup>4</sup>

While strengthened economies have generated improved conditions for a broad base of the global population, the new wealth is highly concentrated, substantial social and economic disparities persist, and too many individuals still live in unacceptable poverty. Over ten percent of the world's population live on less than USD 1.90 a day, with half of the extreme poor in Sub-Saharan Africa.<sup>5</sup> Many wealth holders see an imperative to address economic and social inequities, driven by a sense of moral obligation or social responsibility and/or the belief that when inequality becomes too acute it may threaten peace, stability, and the free enterprise system that created such wealth. Increasingly, wealth holders are establishing formal philanthropic structures to strategically deploy capital for the social good.

Over the same recent decades there has been a significant shift in the relationship between the state and civil society in many countries. Historically, in many nations there has been a perception held both by governments and the public that it is the government's responsibility to provide social services, address societal challenges, and generally provide for the welfare of its citizens. The role of philanthropy was thus narrowly defined. In some countries such perceptions are changing and there is a growing conviction that philanthropy has an important





role to play in addressing social and economic challenges. This perception has resulted in concerted efforts to encourage the creation and support of philanthropic institutions through, e.g., policy reform, tax incentives, and other initiatives. The evolution and relaxation of legal and fiscal frameworks in Germany, Italy, Spain, France, and Belgium have encouraged the growth of philanthropy in Europe.<sup>6</sup> Similarly, in Asia both China and Singapore have actively developed new policies and favorable tax incentives to encourage the philanthropic sector. And in recent years ruling families in both Saudi Arabia and the UAE have publicly promoted philanthropic activity, with the government of Dubai designating 2017 as the “Year of Giving.”

*“While many countries and cultures have long traditions of philanthropic giving, the current global foundation sector is notable for its youth; nearly three-quarters of identified foundations were established in the last 25 years.”*

At the same time, around the globe there is an expanding infrastructure to promote, support, and professionalize philanthropy. These organizations are critical to the development of the overall sector as they provide advocacy, visibility, and capacity building around philanthropic institutions. These national-level initiatives are coupled with global efforts, such as the Gates-Buffett Giving Pledge, to promote and support philanthropic activities among the world’s largest wealth-holders.

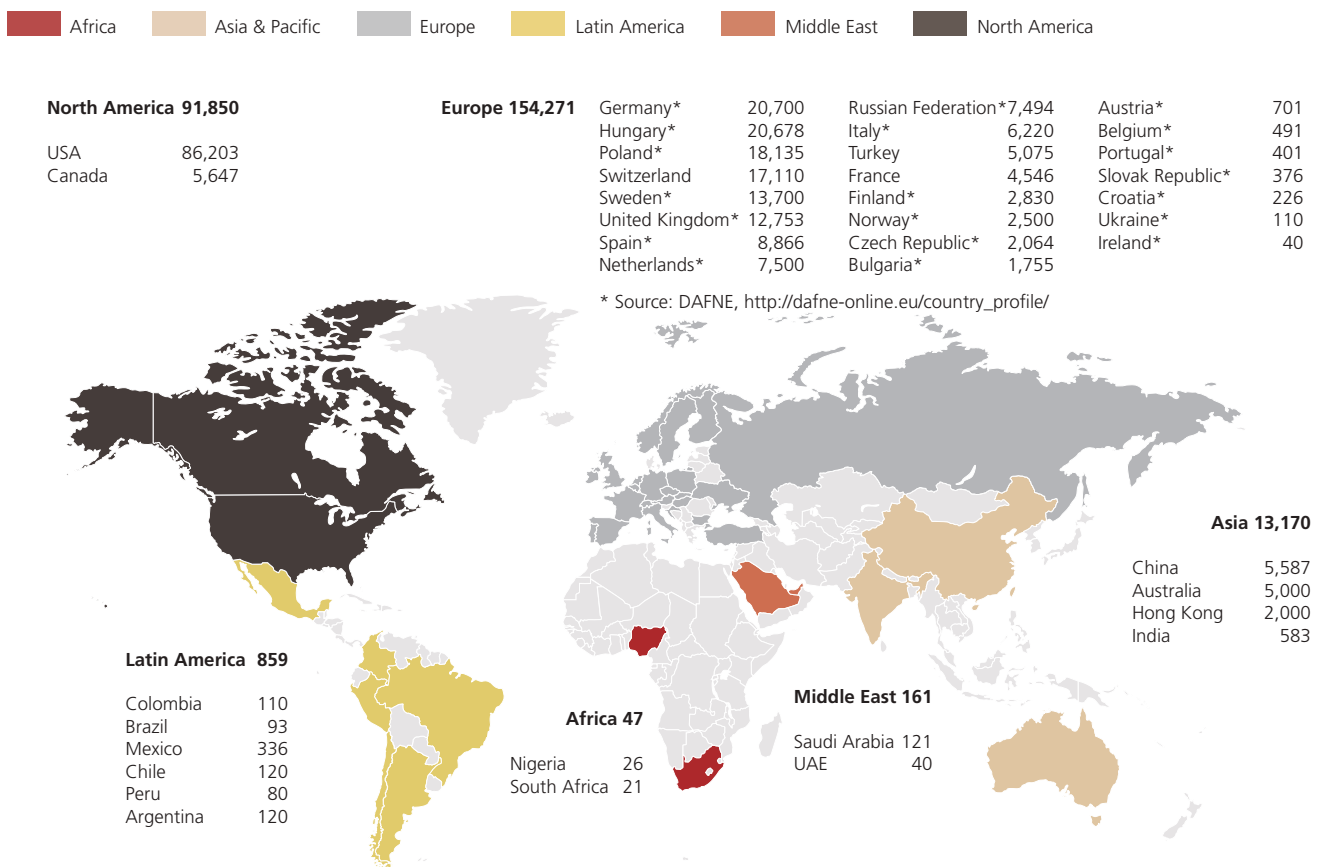
### The scale of the global foundation sector

#### Philanthropic institutions span the globe, comprising over 260,000 foundations.

Institutional philanthropy has a global reach, contributing to social and economic development in countries throughout the world. In this study, global researchers identified a total of 260,358 foundations in 38 countries and Hong Kong. Importantly, the data included here is far more comprehensive for North America and Europe than for other regions, where data is relatively scarce. There are certainly a greater number of philanthropic institutions globally than identified here.

**Figure 1.1**  
**Foundations around the world**

Institutional philanthropy has a global reach. 260,358 foundations in 38 countries and Hong Kong were identified, representing only a partial picture of the sector.



**Philanthropic institutions are highly concentrated in Europe, North America, and high-income countries.**

There are marked disparities in the number of foundations among world regions. Almost 60 percent of the foundations identified in this report are in Europe; 35 percent are in North America. Differences are also significant within regions. Among the 23 countries in Europe the number of public benefit foundations varies from 40 in Ireland to 20,700 in Germany. In addition, the number of foundations is predictably much greater in high-income countries. Using the World Bank’s classification of economies, over 90 percent of the world’s identified foundations are in the 25 highest-income countries.

**The density of foundations varies widely, correlating with national economic strength.**

Considering the relative significance of philanthropic institutions within countries, more telling than a country’s absolute number of institutions is the “density” of the foundation sector, i.e., the size of the sector relative to the size of the population. In this data set’s 24 high-income countries and Hong Kong, there are on average 262 foundations per million inhabitants. In the 11 upper-middle income countries there are 10 identified foundations per million inhabitants. Within regions, the

differences are also dramatic. Looking at the 19 high-income countries in Europe, the number of public benefit foundations varies from eight per million in Ireland to over 2,000 in Switzerland.

**The age of foundations**

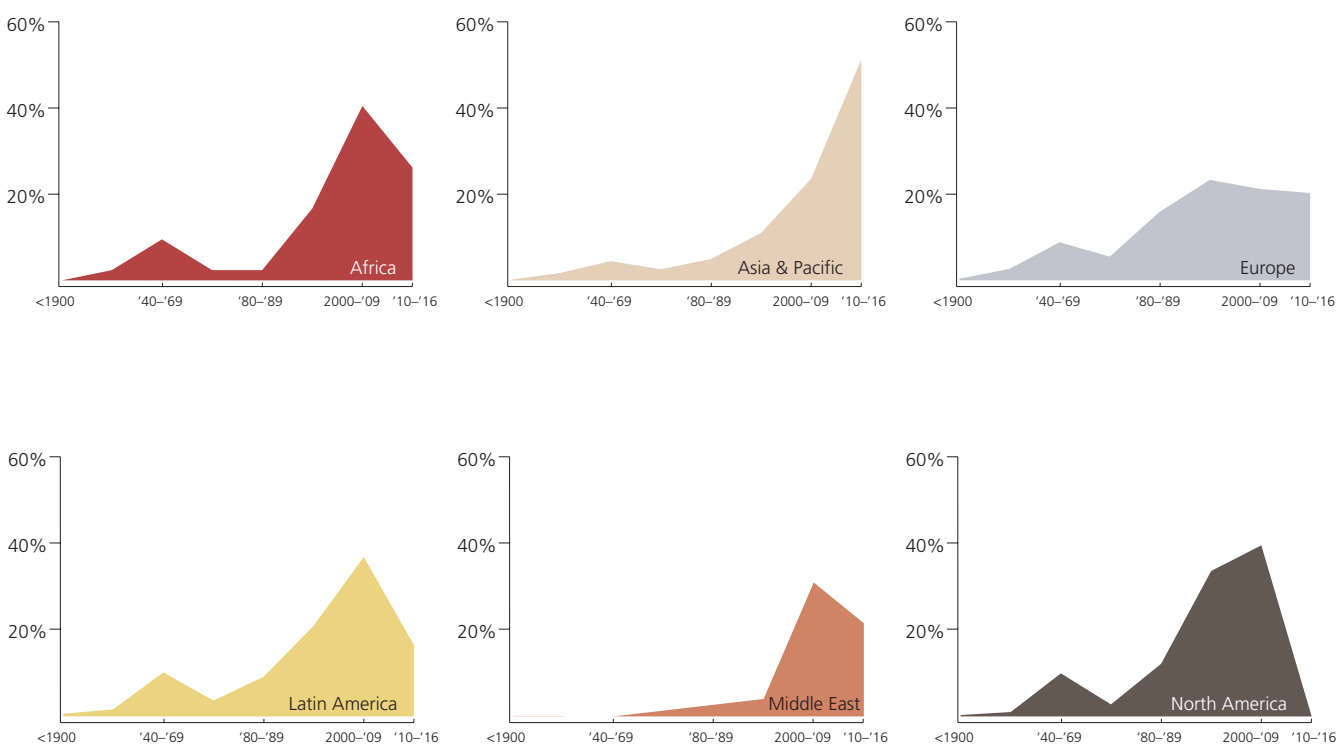
**The number of philanthropic institutions has skyrocketed in this century.**

Neither wealth nor philanthropic giving are new. Across centuries and geographies mankind has shown an impulse for charitable giving, and many wealth holders have long formalized their giving through charitable institutions to benefit the broader public. Yet for the reasons noted previously, the growth of the sector globally and within specific regions is remarkably recent. Among the approximately 80,000 foundations from Hong Kong and the 19 countries included in this cohort, 44 percent were established in this century and almost three quarters (72 percent) have been established in the last 25 years (figure 1.2).

Individual regions show similar patterns of recent growth. In Europe and North America more than 40 percent of foundations were established in this century. In Latin America the proportion is more than 50 percent. Rates are even higher in Africa (66 percent) and Asia and Pacific (75 percent).

**Figure 1.2**  
**Age of foundations**

Of the 79,876 participating philanthropies in 19 countries and Hong Kong, 44% were established in the 21<sup>st</sup> century.



## The classification of philanthropic institutions

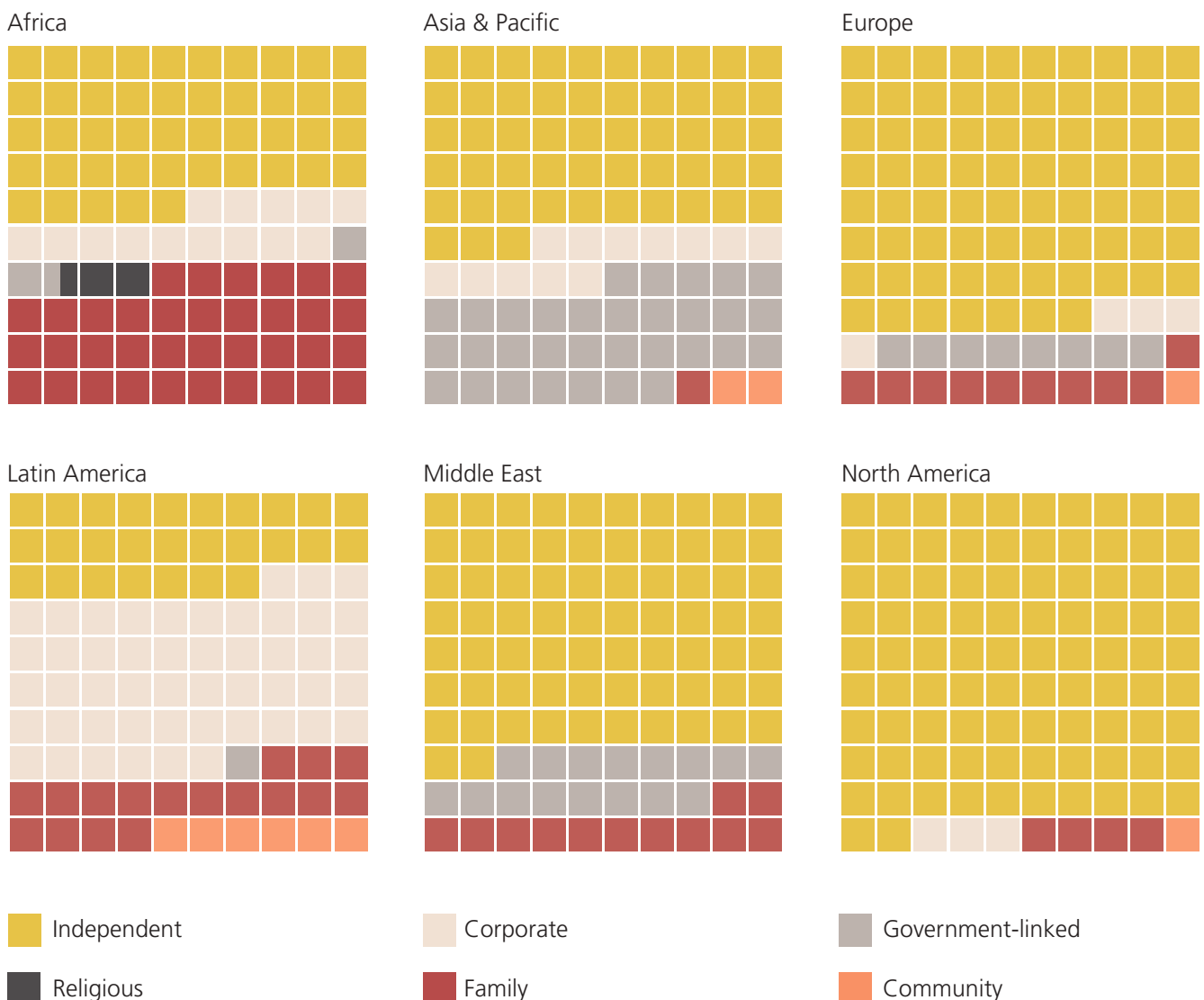
### Over 90 percent of identified philanthropic institutions are independent/family foundations.

Globally, over 90 percent of 115,660 foundations in 20 countries and Hong Kong are identified as independent foundations; 5 percent of these self-identify as a family foundation. Importantly, there are significant regional and national variations among foundation types. Figure 1.3 illustrates the relative weight of different types of foundations within world regions. Independent foundations are particularly prevalent in the United States (96 percent) and Europe (87 percent). In Latin America, corporate foundations are particularly important,

comprising almost 50 percent of the sample. Within the region they are less prevalent in Chile (26 percent) and are most significant in Brazil (64 percent) and Colombia (68 percent). In contrast, government-linked foundations are common in China (38 percent) and in the UAE (73 percent). Among this cohort, community foundations are most prevalent in the United States and Mexico. While in the United States they make up less than one percent of total foundations, the number of community foundations – 808 – is significant. In Mexico, there are 21 community foundations, which comprise over three-quarters of the community foundations in Latin America. While underrepresented in this data set, it is estimated that there are about 1,800 place-based, or community, foundations across the globe.<sup>7</sup>

**Figure 1.3**  
**Foundation sector composition**

The 115,660 participating philanthropies in 20 countries and Hong Kong are classified within six categories. The majority of foundations are independent.



## Section II

# Financial resources and expenditures

One of the most challenging areas of philanthropic data collection globally is amassing information on financial assets and expenditures. There is often a tension within foundations between aspiring to transparency on the one hand, and a desire to safeguard the privacy and security of financial information on the other. As such, this section in particular should be considered only a partial picture. Given the incomplete information for many countries, comparisons are difficult and should not be considered conclusive.

Foundations generally receive core funding from individuals, families, corporations, or, less frequently, government agencies. In some countries, an endowment is required to establish a foundation. In several countries, including the United States and many European countries, an endowment model is prevalent; this is less true elsewhere. In other countries endowments are not a legal requirement and indeed, there are few incentives and some actual disincentives for establishing a permanent endowment, e.g., the process can be burdensome, and there is sometimes limited protection of assets once an endowment is established.

Globally, although philanthropic institutions may receive substantial funding from the founder(s), many foundations also mobilize funding from other sources. Multiple funding sources are possible because most countries' legal frameworks do not distinguish between resource-giving and resource-receiving institutions. An important exception is the United States, where having multiple revenue sources is associated with public charities (resource-receiving) rather than foundations (resource-giving). Importantly, around the globe philanthropic institutions view additional external funding as a way to maximize impact through greater philanthropic capital and an increased number of stakeholders. At the same time, concerns exist that this practice puts foundations in competition with other nonprofit organizations for limited philanthropic and public resources.

This section provides insights into the assets, including endowments, and expenditures of philanthropic institutions. Importantly, comparative analysis among countries is relatively meaningless without considering the demographic and economic differences among countries. Thus, we have considered foundation assets and spending in relation to national population and GDP.

### Philanthropic assets

#### **Foundation assets are significant, with the potential for substantial social impact.**

The global assets of philanthropic foundations in 23 countries and Hong Kong identified in this report total close to USD 1.5 trillion. Because this study does not include all countries, or all foundations in the subject countries, and because many foundations are reluctant to make public financial information, the true figure is certainly greater.

*“The assets of philanthropic foundations in 23 countries and Hong Kong identified in this report total close to USD 1.5 trillion.”*





**The proportion of foundations with permanent endowments varies widely across the globe.**

Much of the global foundation asset base is likely in the form of permanent, irrevocable endowments that are committed in perpetuity to charitable pursuits. There is, however, considerable variation among and within regions. To state the obvious, in countries where endowments are relatively few (and sometimes not legally protected) there is not the same corpus of philanthropic capital devoted in perpetuity to the public good. In the United States and many European countries that report only total assets, it is likely that the great majority of philanthropic capital comprises permanent endowments. Globally, among a set of 7,944 foundations in 14 countries and Hong Kong, 94 percent have endowments. In Europe, where many countries require a foundation to have an endowment, and in Australia (because of the characteristics of the cohort), nearly all foundations in the sample are endowed. In the United States, the proportion of foundations with endowments is similarly close to 100 percent. In contrast, among 436 foundations in six Latin American countries, 39 percent have endowments, with a range of 22 percent in Peru to 56 percent in Mexico. In Saudi Arabia 49 percent of the 59 foundations have endowments, while in the UAE

only 3 percent of the 14 foundations have endowments. Considering foundation classifications, 97 percent of independent foundations have endowments, but only 60 percent of those that identified as family foundations have endowments. In addition, only 36 percent of corporate foundations (that often rely on annual company gifts) have endowments, while nearly 100 percent of government-linked foundations are endowed.

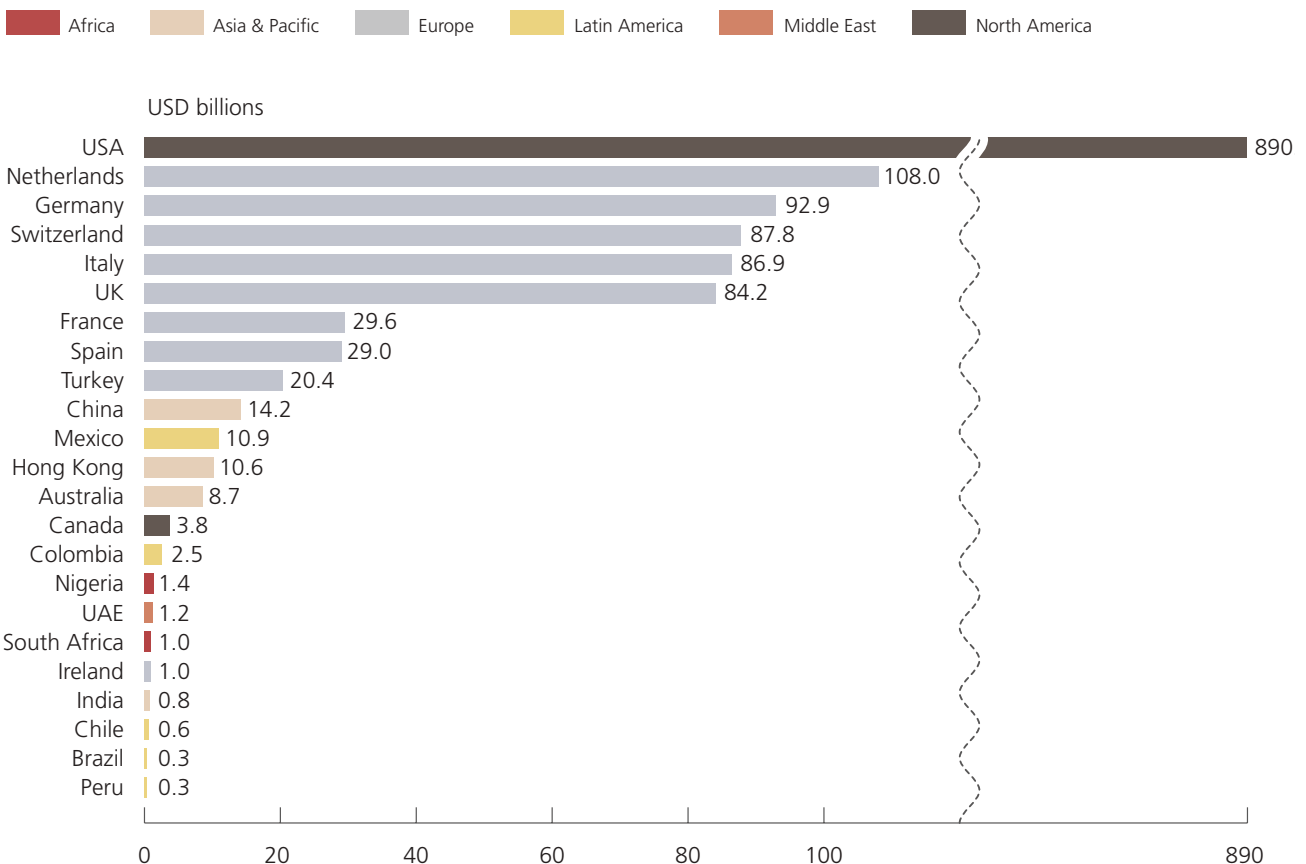
**Assets are concentrated in the United States and Europe.**

Of the assets identified in this study, 60 percent are held by U.S. foundations and 37 percent by European foundations. This underscores the enormous difference in the size of the foundation sector in different regions and countries. Importantly, it also reflects the greater likelihood that philanthropic institutions outside of Europe and the United States will rely more on annual contributions than on permanent assets or endowments to achieve their goals. Additionally, estimates of asset value are far more comprehensive in the United States and Europe. With more complete information from reporting countries – and the inclusion of additional countries – the regional proportions would change.

**Figure 2.1**

**Foundation assets**

156,894 identified philanthropies in 22 countries and Hong Kong hold nearly USD 1.5 trillion in assets.



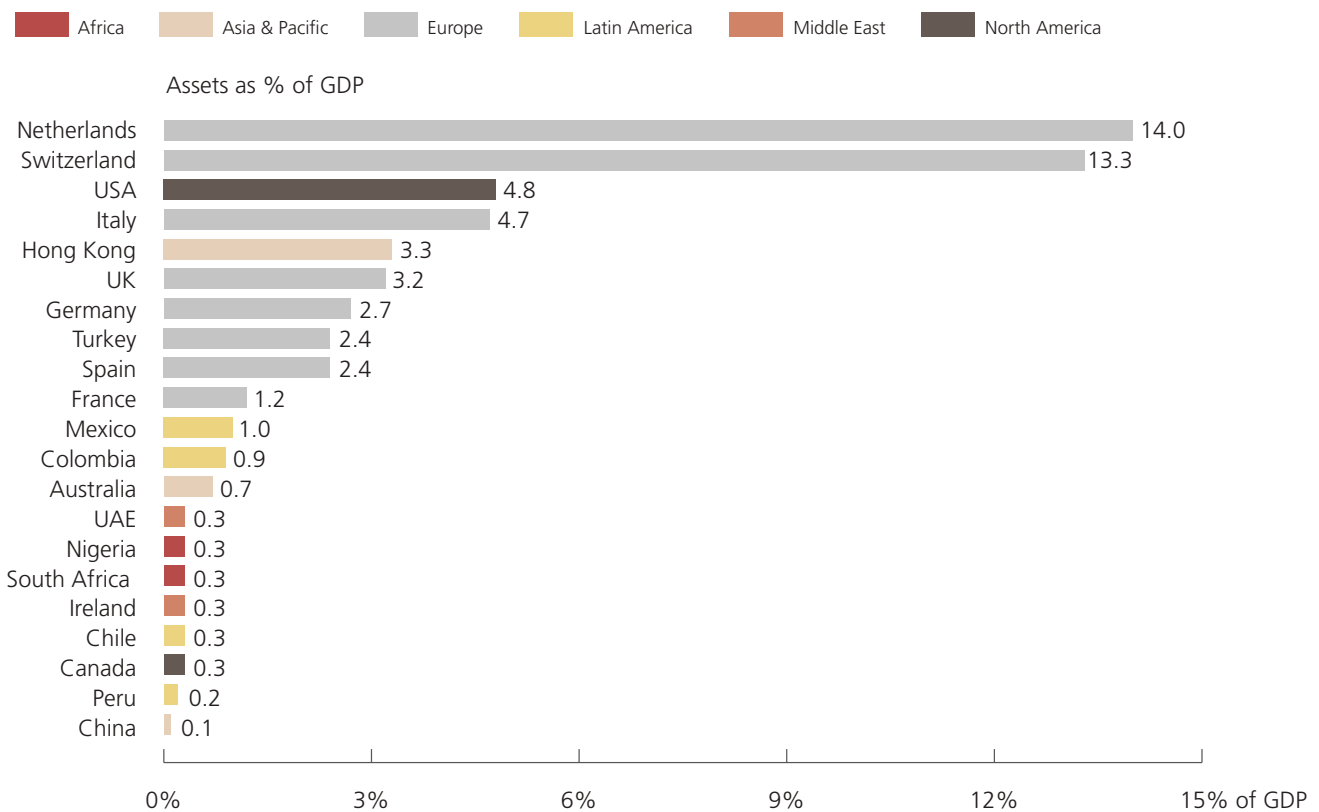
**Foundation assets rarely top 5 percent of GDP.**

A comparison of total foundation assets among countries (figure 2.1) provides useful information about the size of the asset base and the concentration of philanthropic resources within a handful of countries and regions. Perhaps more meaningfully, figure 2.2 shows the value of assets as a proportion of a country's gross domestic product (GDP).<sup>8</sup> While the countries with the

greatest assets are somewhat similar in both tables, the additional insights are important. Considering this cohort, in only two countries, the Netherlands and Switzerland, are philanthropic assets more than 5 percent of GDP, where both are above 10 percent. In eight additional countries and Hong Kong, the percentage of assets to GDP is between 1 and 5 percent.

**Figure 2.2**  
**Assets as proportion of GDP**

Two countries report philanthropic assets topping 10% of GDP. In eight additional geographies, the percentage of assets to GDP is between 1% and 5%.



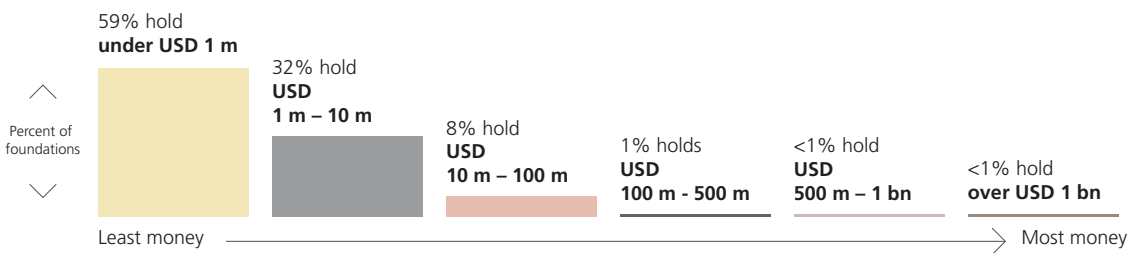
**Overall, the assets of individual philanthropies are relatively modest.**

Perceptions regarding a country’s foundation sector are often based largely on its large, visible foundations. Notably, most foundations are relatively small (and their work may be largely unknown). Of a set of 94,988

foundations in 14 countries and Hong Kong, 90 percent of them have assets of less than USD 10 million and 59 percent of them reported assets of less than USD 1 million (figure 2.3). Less than 1 percent have assets greater than USD 500 million.

**Figure 2.3**  
**Distribution of philanthropic capital**

Of 94,988 participating philanthropies in 14 countries and Hong Kong, 59% have less than USD 1 million in assets. Less than 1% have assets greater than USD 500 million.



**Foundation expenditures**

**Globally, foundation expenditures exceed USD 150 billion per annum.**

Among the 157,064 foundations in 23 countries and Hong Kong in this cohort, annual expenditures topped USD 150 billion. Expenditures include costs associated with the operation of a foundation’s own social programs, grants and other financial support to third parties, and administrative costs. Because of this study’s partial data, total expenditures are certainly higher.

**Over 90 percent of expenditures are accounted for by European and U.S. foundations.**

Consistent with data on foundation assets, foundation expenditures are highly concentrated in Europe and the United States, accounting for 94 percent of identified global philanthropic expenditures. Within Europe, it is estimated that seven countries – France, Germany,

Netherlands, Italy, Spain, Switzerland, and the United Kingdom - account for 90 percent of charitable expenditures among public benefit foundations.<sup>9</sup>

**Globally, foundations spend an average of approximately USD 1 million annually.**

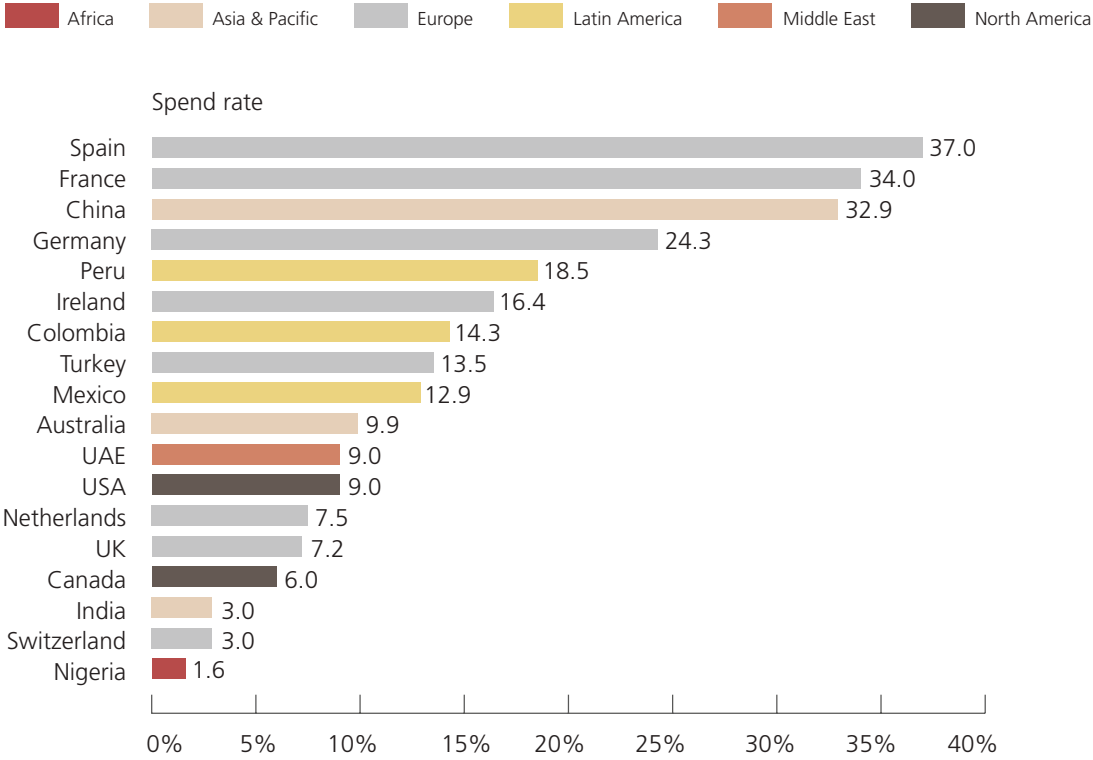
While the average amount of charitable spending for individual foundations in this cohort is USD 939,208, the range of average giving among countries is significant. Foundations in Mexico, Brazil, and Saudi Arabia appear to deploy the most funds on average for charitable causes; all exceeding USD 10 million. In contrast, whereas Switzerland has a very high density rate of foundations, it has the lowest average expenditure rate (USD 184,634) in this group of countries.

**Foundation “spend rates” vary widely.**

An additional way of looking at institutional philanthropy across countries is to look at the national

**Figure 2.4**  
**Foundation spend rate**

Among 18 countries, the average spend rate – demonstrating the percentage of assets deployed for charitable purposes – is 10.3%.



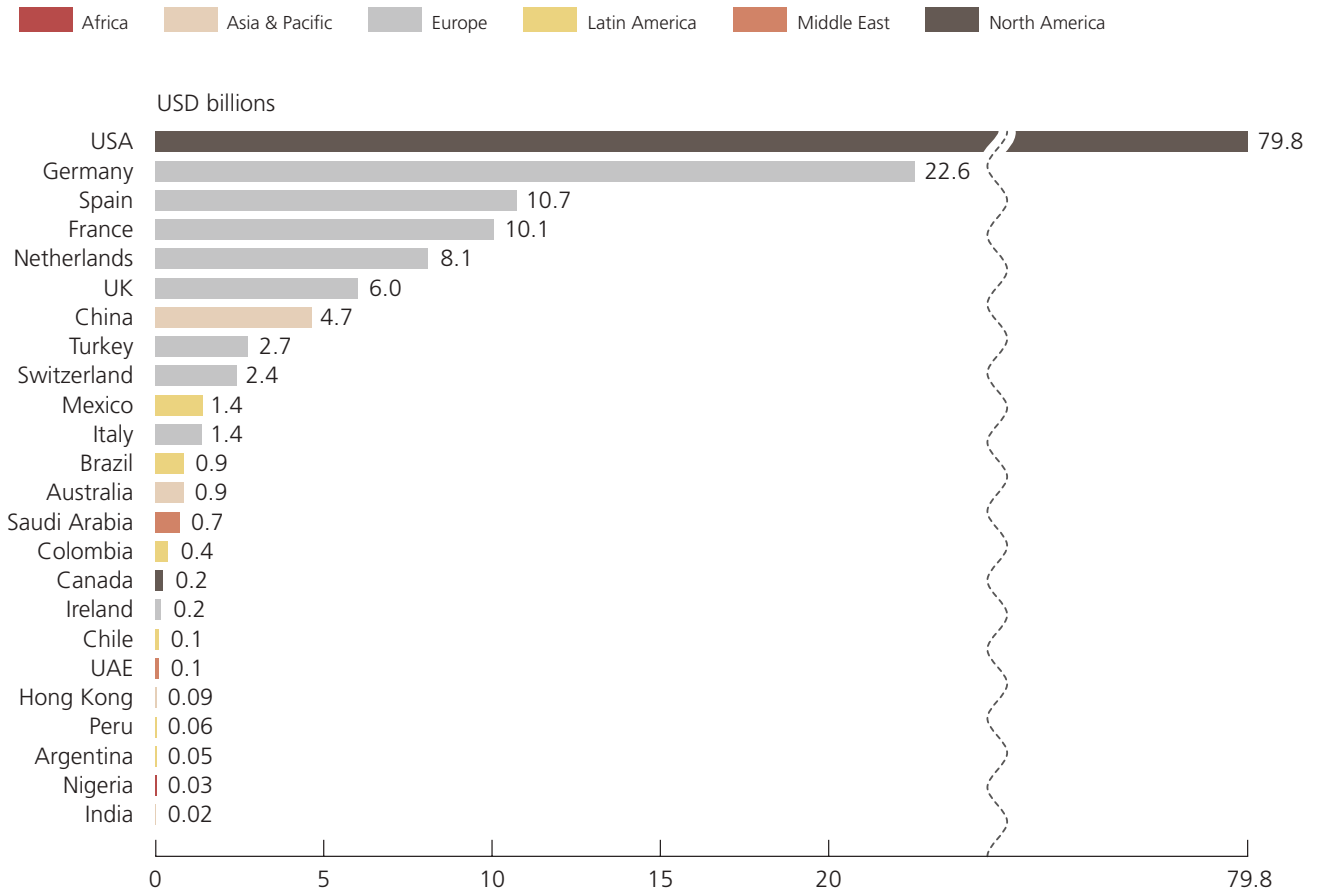
“spend” or “expenditure” rate of foundations; the amount that foundations spend relative to their assets. Whereas comparing assets illuminates the relative amounts of philanthropic capital dedicated to the public good over time, the spending rate illuminates capital currently deployed, that which has the potential for near-term social impact. Relative to their assets, the 156,798 foundations in 19 countries in this data set have an average expenditure rate of 10 percent.

Foundations in the three Latin American countries in the data set have an average expenditure rate of 13 percent

of assets. Among the nine European countries, the rate is 12 percent, and is notably high in Spain (37 percent), France (34 percent) and Germany (24 percent). China (33 percent) also stands out for its expenditure-to-asset ratio. In the United States cohort, the expenditure rate is 9 percent. While spending rates may be affected by legal requirements – e.g., in the United States foundations must expend a minimum of roughly 5 percent of assets per annum; Spain also requires annual distributions – the high rates in some countries may reflect a desire for rapid social impact, as opposed to the competing desire to maintain assets in perpetuity (figure 2.4),

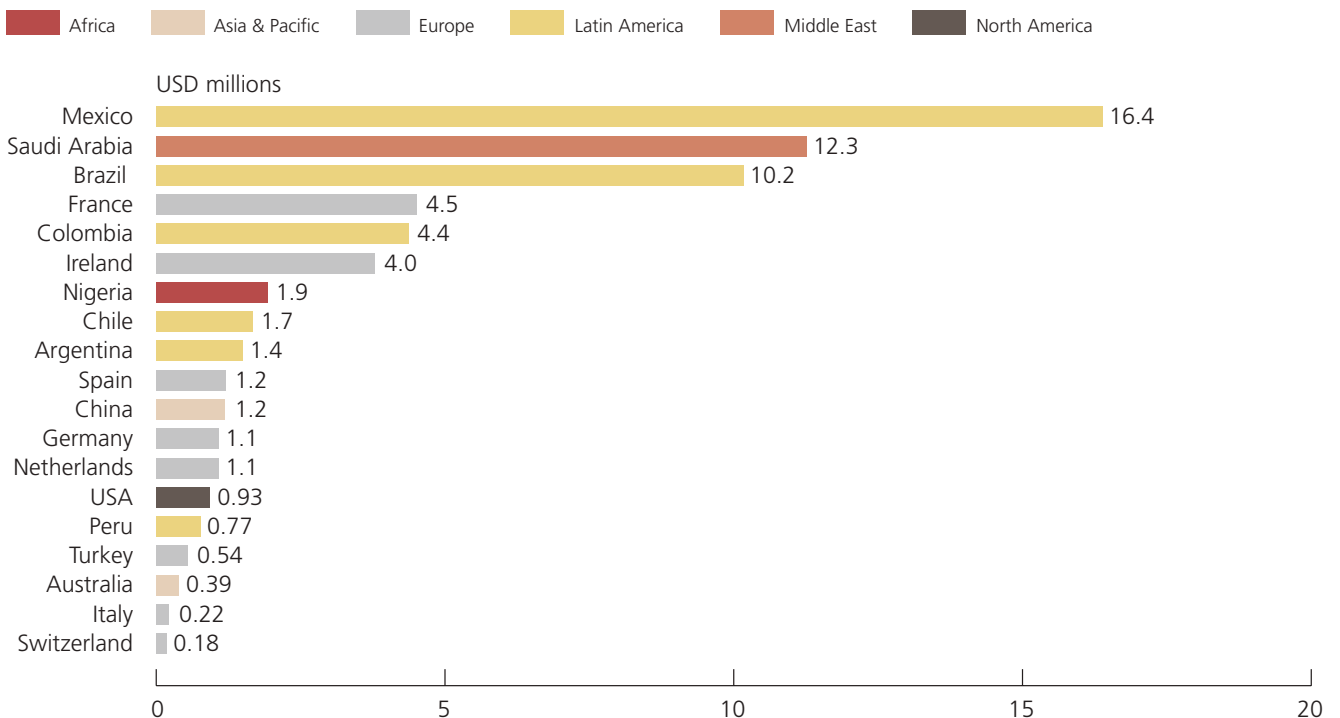
**Figure 2.5**  
**Foundation expenditures**

In 157,064 philanthropies in 23 countries and Hong Kong, foundation expenditures exceed USD 150 billion and are heavily concentrated in the United States and Europe.



**Figure 2.6**  
**Average expenditures per foundation**

Among several countries with a relatively small identified foundation sector, the average spend rate is relatively high.



*Education is the top priority for philanthropic foundations around the world. Education is seen as the key to individual opportunity and the engine of national economic prosperity.*



## Section III

# Priorities and purposes

The priorities, areas of focus, and purposes of philanthropic institutions largely reflect the interests, inclinations, and preferences of their founders and/or governing boards. At the same time, they inevitably reflect both national philanthropic policies and cultural perceptions regarding the role of philanthropy.

In some countries, governments narrowly restrict the range of issues or activities in which foundations can engage. In other countries, while there may be more legal latitude to choose priorities, there is a concern among some philanthropic leaders that they not be seen to be engaging in activities that could appear critical of the government, or to suggest that government is not providing sufficiently for its people. In still other countries, there is a widespread belief that philanthropy should be a complement to and not a substitute for government services and activities; that government should continue to take responsibility for general welfare and basic services, allowing philanthropies to focus on narrower and less essential issues.

While philanthropic entities included in this global study are actively engaged in a wide range of issues and activities, their principal priorities are similar. Universally, education is a top priority for philanthropic foundations around the globe; it is often viewed as the key to both individual opportunity and achievement, and as an engine of national economic prosperity. Health, human services, and social welfare – and to a lesser extent arts and culture – represent other top priorities for many philanthropic institutions.

Two growing areas of interest to national and global policy makers and philanthropic practitioners are the extent to which philanthropic foundations align their activities with (a) national government priorities generally, and (b) the Sustainable Development Goals (SDGs), spearheaded by the United Nations and adopted by the 194 countries of the UN general assembly. With respect to the first, governments are understandably interested in the extent to which foundations' activities correspond with government priorities. In some countries government may be more likely to support a favorable policy

environment for foundations when the foundations' interests closely align with government's.

Since the SDGs were adopted in 2015, there have been concerted efforts to encourage philanthropic institutions to support and engage in activities that will address the 17 SDGs, either independently or through public private partnerships. Such alignment is sometimes difficult to assess. Most of the scant tracking of philanthropic investments globally reports on issues-focused support, far less frequently on the population that will benefit or the activities that will contribute to sustainable development. While most existing philanthropy reports do not include information on philanthropic alignment with government policy and/or the SDGs, the survey employed here sought to illuminate these issues; they are discussed below.

## Priorities and purposes

### **Education is the top philanthropic priority around the globe.**

Globally, 35 percent of the 28,988 foundations in this data set focus at least some of their resources on one or more levels of education; it is the most prominent area of philanthropic focus in all regions. Among a smaller (443 institutions) set of institutions that provided data by educational level, 33 percent are active in primary education, 29 percent in secondary education, and 11 percent in early childhood education. Of a subset of 9,819 foundations, 10 percent were active in post-secondary education. While the data does not illuminate the specific purposes of education-focused philanthropy, interviews suggest that much of it is focused on underserved populations.

### **Other high priorities include human services, health, and arts and culture.**

Other top priorities evident in the global data set are: human services and social welfare (21 percent of foundations), health (20 percent), and arts and culture (18 percent). These priorities are relatively consistent around the globe. Health is one of the top three issues support-



ed by the greatest proportion of institutions in all regions. Arts/culture is also among the five issues receiving support from the highest percentage of foundations.

### **Addressing poverty is a top priority.**

Among 13,227 foundations in 17 countries and Hong Kong, priority beneficiaries include: people living in poverty (16 percent of foundations), the elderly (13 percent), and people with disabilities (14 percent). Priority constituencies, however, vary widely among countries and regions. In North America, over half of the foundations in the data set support people living in poverty, women and girls, people with disabilities, minority communities, religious communities, and men and boys. It is likely that among U.S. foundations the percentages are high because the U.S. data derives from the 1,000 largest foundations, those with the resources to address a range of constituents. In Latin America, there is no population group supported by more than 50 percent of the 464 foundations. That said, the principal beneficiaries in the region are adolescents (42 percent), children (37 percent) and people living in poverty (31 percent). In Europe there is no single target constituency group supported by more than 20 percent of the 4,425 foundations. The principal beneficiaries in the region are people living in poverty (17 percent), infants and young children to age three (12 percent), and the elderly (11 percent). Notably, almost 30 percent of the foundations in Europe indicated that they do not focus on a specific population. In the Middle East, the only target constituency supported by more than 10 percent of the foundations are people with disabilities. And in Asia, no one population group is supported by more than 10 percent of the foundations; adolescents, the elderly, and

people with disabilities are supported by 8-9 percent of the foundations.

### **Over half of philanthropic institutions seek to align programs with global SDGs.**

Among 544 institutions in 10 countries and Hong Kong, 55 percent indicated that they align their activities with the SDGs. SDG alignment was higher in Latin America (65 percent) than in the other regions studied (28 percent).

Among the 335 foundations (over 80 percent are located in Latin America) that indicated which among the 17 SDGs were foundation priorities, the goals of greatest interest were: quality education (57 percent), health and well-being (42 percent), poverty elimination (35 percent), and decent work and economic growth (34 percent).

As noted above, other survey questions regarding top priorities and principal beneficiaries also confirmed the importance of poverty alleviation among many foundations.

### **Over half of foundations seek to align programs with government priorities.**

Among 541 foundations in 10 countries and Hong Kong, 52 percent indicated that they intentionally align their activities with government priorities. Approximately a third (34 percent) of foundations align at the local and regional level, and 45 percent align with national government priorities. Government alignment was significantly higher in Latin America (60 percent) than in other regions (30 percent).



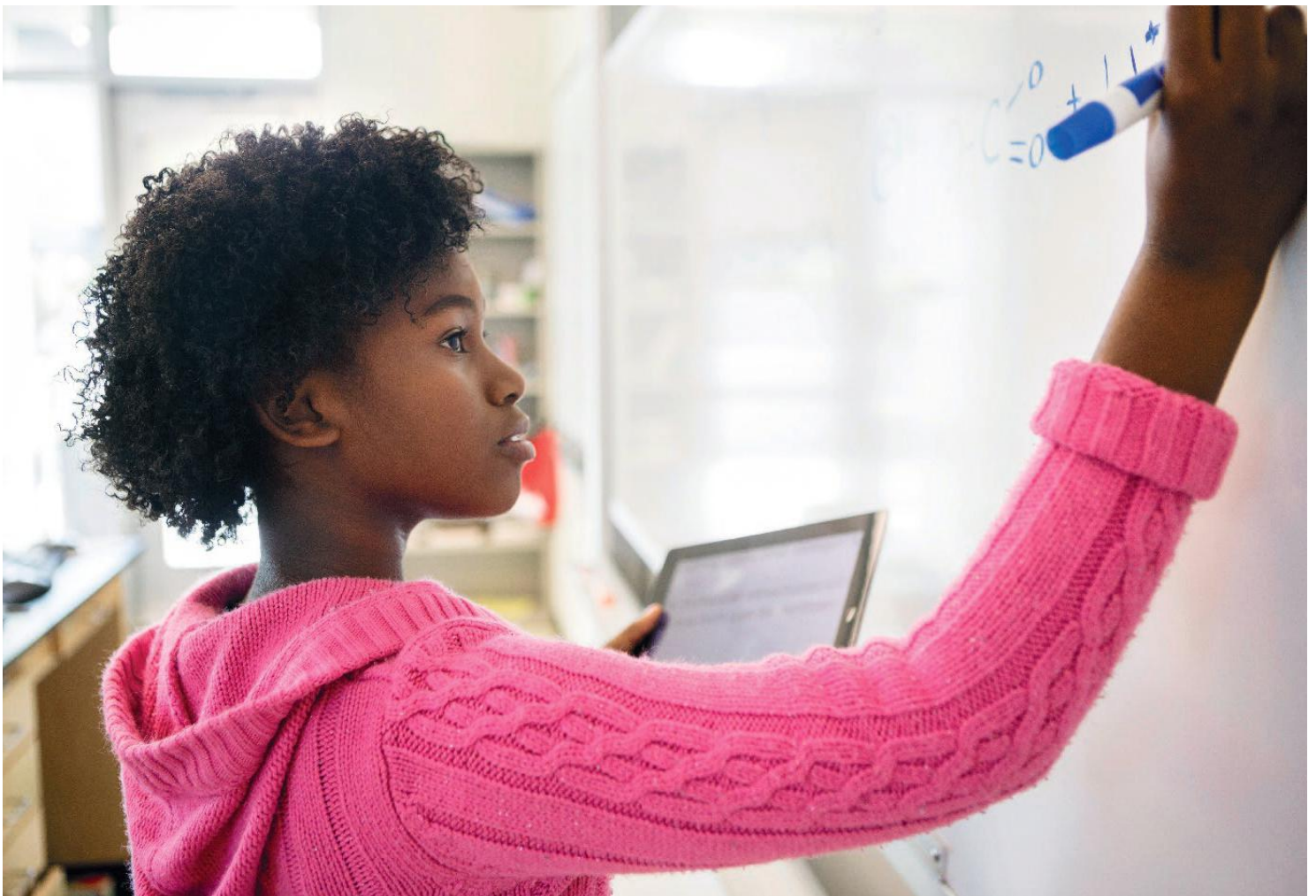


**Figure 3.1**  
**Philanthropic priorities**

Foundation priorities are remarkably consistent around the globe, with education the top issue in every region.

Region	Focus areas	% of foundations
<b>Global</b>	<b>Education</b>	<b>35.1</b>
	Human services / social welfare	21.2
	<b>Health</b>	<b>20.4</b>
	Arts & culture	17.7
	Poverty alleviation	16.3
<b>Africa</b>	<b>Education</b>	<b>55.2</b>
	<b>Health</b>	<b>31.0</b>
	Human services / social welfare	27.6
	Social enterprise	24.1
	Civil and human rights	20.7
<b>Asia &amp; Pacific</b>	<b>Education</b>	<b>47.1</b>
	Poverty alleviation	17.9
	<b>Health</b>	<b>16.6</b>
	Arts & culture	10.2
	Disaster response	8.5
<b>Europe</b>	<b>Education</b>	<b>27.5</b>
	Human services / social welfare	22.5
	<b>Health</b>	<b>18.0</b>
	Arts & culture	16.9
	Poverty alleviation	16.8
<b>Latin America</b>	<b>Education</b>	<b>45.5</b>
	Arts & culture	26.7
	<b>Health</b>	<b>25.8</b>
	Human services / social welfare	24.4
	Environment & animals	23.8
<b>Middle East</b>	<b>Education</b>	<b>65.2</b>
	<b>Health</b>	<b>43.9</b>
	Community development	42.4
	Human services / social welfare	39.4
	Religion	39.4
<b>North America</b>	<b>Education</b>	<b>93.6</b>
	<b>Health</b>	<b>88.3</b>
	Human services / social welfare	87.4
	Arts & culture	80.9
	Philanthropy & nonprofit	71.4

*“The common model of philanthropic capital being provided by one principal source – e.g., an individual, family, or corporation – is changing. Foundations see this shift as a means to increase capital, thereby increasing impact.”*



## Section IV

# Operational strategies and approaches

Philanthropic institutions employ a variety of strategies and approaches in seeking to achieve their often complex goals. Key operational factors and challenges include: approaches to raising and deploying philanthropic capital; the extent to which organizations collaborate with peer philanthropies and/or public entities; approaches to organizational governance; human resource practices; and impact assessment.

The common model of philanthropic capital being provided by one principal source – e.g., an individual, family, or corporation – is changing. In Latin America, Europe, and Asia, philanthropic leaders talk about a shift toward multi donor institutional models and/or broader fundraising models. Notably, foundations see such shifts as a means to increase capital, thereby increasing impact. It has been estimated that fundraising foundations comprise the majority of public benefit foundations in Spain and the Netherlands, and between one-third and one-half of all public benefit foundations in Germany and Switzerland.<sup>10</sup> Comparable data is not available for other regions, but multi-donor and fundraising models appear to be common in Latin America, also.

Foundations are also seeking to maximize their impact by employing a range of social investment strategies. In a handful of countries, including the United States, foundations are somewhat synonymous with grant-making institutions, organizations that disburse funds to other charitable organizations. In other countries the model is quite different, with a majority of foundations using their philanthropic capital to operate their own in-house programs. In surveying the global philanthropy landscape it is important to move beyond this either-or framework. Interviews with philanthropists and experts suggest that many countries are home to less siloed approaches to social investment. Indeed, in the absence of discrete national legal frameworks or strong cultural precedents, many social investors embrace a variety of outcome-based approaches to philanthropy, approaches that marshal a range of strategies aimed at achieving a range of goals.

A third trend among foundations seeking to maximize their impact is collaboration. Interviews suggested that an increasing number of foundations are recognizing the importance of partnerships to achieving their goals. While collaboration is recognized as an important tool through which to achieve impact and scale, interviewees also noted that such alliances can be difficult to create, manage, and sustain. The ability to establish public private partnerships (PPPs) varies significantly across countries. While some interviewees in some countries observed that a partnership with government can be important in order to legitimize philanthropic initiatives, others noted that collaboration with government can be difficult and should be approached with caution.

Finally, there is a growing interest in impact evaluation and outcome measurement. In interviews, several leaders noted the internal and external pressure to evaluate programs and quantify impact. Others noted that an absence of impact evaluation, particularly when coupled with a low level of financial transparency, can contribute to public mistrust of the philanthropic sector and hinder achievement of long-term goals.

## Operational strategies and approaches

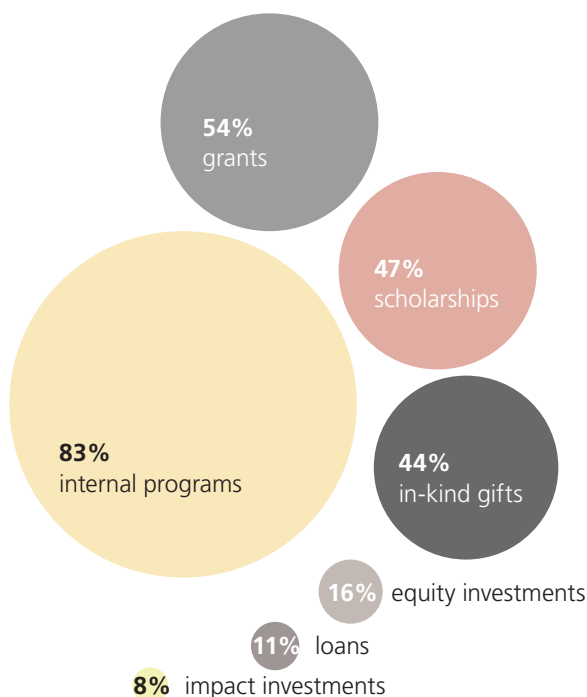
### **In most countries in the cohort, a majority of foundations operate their own programs and activities.**

Reasons for choosing to operate one's own programs vary, but may include a search for maximum impact, the personal fulfillment gained by engaging directly with communities and individuals, and limited confidence in the capacity of nonprofit institutions. In 12 of 14 countries and Hong Kong in this data set, more than half of the foundations in each country develop and operate in-house initiatives. In eight of those countries, more than 80 percent of foundations operate their own programs. The two notable exceptions are the United States, where less than 3 percent of the sample run in-house activities, and Australia, where no foundations in

the national cohort operate their own programs. In the United States, this is a reflection of the overwhelming proportion of foundations that are strictly grant-makers. In Australia, it is more a result of the limitations of the sample; the proportion of foundations that operate their own programs is certainly higher. Because of the uniqueness of the data for the United States and Australia, which skew the global sample, figure 4.1 does not include the United States and Australia.

**Figure 4.1**  
**Philanthropic mechanisms**

Of 699 foundations in 12 countries and Hong Kong, the majority engage in internal programming as a means of conducting philanthropy. Other common practices include grants, scholarships, and in-kind gifts.



**While not the global norm, grantmaking is central to philanthropic practice in a few countries.**

In addition to the points made above, the level of grantmaking likely reflects complex attitudes toward civil society. While some philanthropies see the development and support of a vibrant civil society through grantmaking, as an important role for foundations, many do not. And more broadly, in countries where there is low societal trust, grantmaking is likely to be less common. Among the 699 foundations in 12 countries and Hong Kong included in figure 4.1, 52 percent provide grants to third parties. Among a much larger data set of approximately 16,000 foundations in 12 countries, the proportion of foundations providing grants was similar (55 percent). In five Latin American countries, just less than half (48

percent) of foundations make grants; Mexico is an exception with 89 percent of the foundations reporting some grantmaking. The proportion was lower in Nigeria (39 percent) and the UAE (27 percent). Within the European countries studied, excluding the United Kingdom, the proportion of grantmaking foundations ranges from approximately 50 to 75 percent. In the United States, grantmaking is the long-standing norm; in a sample of over 86,000 foundations, 100 percent make grants to nonprofit organizations. Similarly, grantmaking among foundations in the United Kingdom, Australia, and South Africa was reported at nearly 100 percent.

**Other social investment mechanisms may be gaining popularity.**

Interviews with philanthropic leaders noted a trend towards the use of a growing number of social investment mechanisms. Among the institutions studied here the use of non traditional investment mechanisms is limited, but noteworthy. Among the cohort in figure 4.1, 16 percent of foundations made equity investments; 11 percent provided loans; and 8 percent engaged in impact investments. Quite interestingly, when the United States and Australian samples are added to the global cohort, less than 4 percent of the 2,833 foundations indicated that they employ loans, equity investments, or impact investments in pursuit of philanthropic goals. Other reports have suggested a more significant interest in alternative investment strategies. For example, in a survey conducted in six Latin American countries, 62 percent of philanthropies indicated they were either very interested or interested in impact investing.<sup>11</sup>

**Collaboration among peer foundations is broad, but may not be deep.**

Among the 7,364 foundations in 13 countries and Hong Kong in this cohort, collaboration among philanthropic institutions is high. Globally, 42 percent indicated that they collaborate with other philanthropic institutions. Collaboration was particularly common in Latin America, India, Nigeria, and Ireland, where more than 80 percent of foundations indicated that they engage in some form of peer collaboration. The only country reporting less than 40 percent of foundations collaborating with peers was Australia, and this was in part the result of limitations on the type of foundations and trusts included in the cohort. Among a smaller number (417) of institutions that indicated specific methods of collaboration, approximately 70 percent said they practice peer learning, co-development and, perhaps surprisingly, co-funding. Interviews provided important nuance to these data. While informal collaboration may be widespread, there were few examples of strong collaborations over an extended time horizon, or collaboration that includes shared planning and development of substantial activities.

**Partnership with government is viewed as important but sometimes difficult.**

Globally, 21 percent of the 1,768 foundations in 12 countries and Hong Kong in this data set indicated that they partnered with government, but there were significant variations among countries. Public private partnerships (PPPs) appear to be particularly significant among the samples in India, Argentina, Colombia, Ireland, Nigeria and the UAE, all of which reported over 60 percent of foundations engaged in partnerships with government. (China was not included in this cohort, but government partnerships are reported as high.) Of a smaller number (328) of foundations in eight countries and Hong Kong, methods of collaboration included: peer learning (45 percent); co-development and planning (77 percent); and again, perhaps surprisingly, co-funding (56 percent). Again, while interviews tended to emphasize the difficulty of maintaining strong PPPs, in some cases they also stressed potentially important “public optics” of a partnership with the state.

**Formal governance of philanthropic institutions is nearly universal.**

Among over 111,000 foundations in 20 countries and Hong Kong, nearly 100 percent have legally constituted governing bodies. Only in the Middle East is the percentage (85 percent) smaller. In large part, the near universal presence of governing bodies is a reflection of legal policy. In many though not all countries a governing board is a legal requirement. Importantly, while the data indicates the prevalence of formal governing boards, interviews with foundation leaders and philanthropic experts suggested that boards can be relatively inactive, and that they often lack professional standards and guidelines. Globally, a very small percentage of board members receive any type of compensation. Only in the United States was the percentage (20 percent) above 5 percent.

**Most foundations have small or no paid staff.**

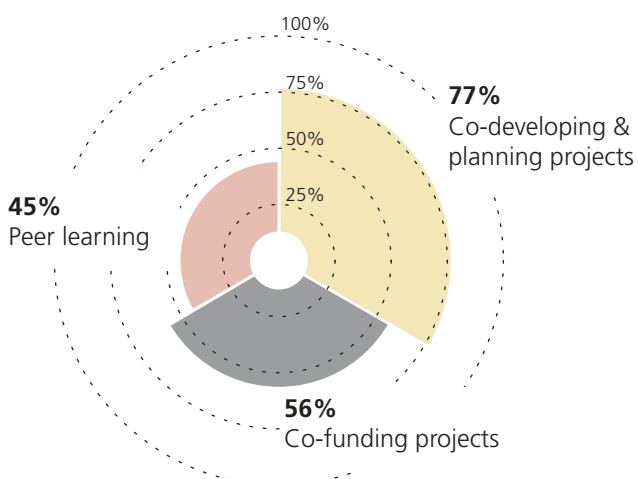
Across the globe only a relatively small percentage of foundations employ significant numbers of staff to administer and/or operate programs. In over 7,000 foundations in 21 countries, 51 percent have no paid staff, and 43 percent employ between 1–10 full time equivalent (FTE) individuals. While data on the broad U.S. foundation sector was not available for this report, it has been estimated that over 80 percent of U.S. foundations have no paid staff.<sup>12</sup> In contrast, in the Middle East (Saudi Arabia and UAE) 28 percent of foundations in this survey each employed over 50 FTE individuals, likely reflecting the foundations’ tendency to operate their own programs.

**Impact assessment is integral to larger foundations.**

There is growing interest among foundations in impact assessment, although the number of foundations engaged in systematic evaluation is difficult to measure. Given the large proportion of foundations with little or no staff, many institutions likely lack the internal capacity to carry out robust assessments of their activities. In a limited set of 560 foundations in 11 countries and Hong Kong, 72 percent indicated that they had some sort of organizational evaluation policy. In a smaller set of 505 foundations that provided more detailed information on evaluation, 64 percent of foundations indicated that they conducted some type of internal evaluation, while 38 percent participated in assessments conducted by external evaluators. Interviews provided an interesting nuance on evaluation. Several philanthropists emphasized that their philanthropic choices were not necessarily predicated on tangible outcomes or measurable results, but instead were driven by the importance of the “act of giving” itself.

**Figure 4.2**  
**Government collaboration**

While globally just 20% of identified foundations in 10 countries and Hong Kong partner with government, in at least six countries the percentage is over 60%.







# Looking forward

This pioneering study aimed to develop reliable and comparative data to help better understand the magnitude, makeup, and vitality of philanthropic institutions and investments around the world. It clearly demonstrates that we indeed live in a “global age of philanthropy.” Philanthropic institutions span the globe, albeit with high concentration in a handful of countries. The sector is growing rapidly, with almost three-quarters of identified foundations established in the last 25 years. If this trajectory continues, philanthropy will be poised to have an increasingly significant social and economic impact.

This report reveals the economic importance of the sector, with a minimum of USD 1.5 trillion in global philanthropic assets and USD 150 billion in annual philanthropic

expenditures. Yet we know the actual amounts are significantly higher. This investigation includes only a portion of philanthropic institutions within the subject countries, and only a selection of countries. Furthermore, this study did not attempt to include the philanthropic assets held by other institutional models; for example, in the United States alone there is over USD 80 billion charitable dollars held by donor-advised funds.

As noted at the outset, this study is a beginning; more of a sketch than a completed picture. With future editions of this biennial report we hope that the picture will become increasingly clear and comprehensive. We welcome others to join the global network of researchers collaboratively developing this seminal study.



## Appendix A

# Study approach and methodology

This study was conceived as exploratory, a pilot attempt to bring a global framework and lens to philanthropic data. Key aspects of the study's approach and methodology are described below.

### Challenges

From the outset, researchers recognized the significant challenges inherent in this study, among them: there is no established research framework for global philanthropy; variations in legal definitions and policies and in philanthropic structures and practices make it difficult to construct a globally functional framework; in many countries there is no reliable philanthropic data; for a variety of reasons – cultural, religious, political, and security – there is reluctance to make financial information public.

### Research approach

The initiative required a new global research framework. A group of global researchers and study collaborators developed a framework with „global functionality,“ i.e., that has applicability and relevance in various countries and philanthropic cultures and can be effectively adapted to take into account the specifics of philanthropy in national and local contexts.

### Country and collaborator selection

Initial countries were selected to test and demonstrate the feasibility and the value of the study. Key factors in the selection process included: regional diversity, existence of a strong national research collaborator, likely accessibility and quality of data, and likelihood of successful outcomes.

### Data collection

In countries with limited or no existing public data on philanthropic giving, study collaborators first sought to identify, as comprehensively as possible, philanthropic institutions that met the study's typology (see below). Subsequently, collaborators administered the study's common survey (see below) to the cohort. In some countries, collaborators sought to include as many of the identified foundations as possible. In other countries, collaborators decided to begin with a smaller sample of foundations, in large part because of limitations of financial and human resources to include a larger cohort. The survey could be administered on-line, in person, or with a telephone call.

In countries with existing data on institutional philanthropy, national study collaborators reviewed available studies and, to the extent possible, analyzed and reported on the same data fields included in the study survey.

### Study cohort and typology

There are no universal definitions, constructs, or taxonomies for institutional philanthropy around the world. In many countries, there is no legal definition for a “foundation” and existing legal definitions are not consistent across countries. One of the key challenges of this study was to develop a classification system with global functionality: that would facilitate comparative analysis and at the same time be relevant to the philanthropic sector within individual countries.

Global researchers employed a structural/operational approach to definition and classification: considering the characteristics of philanthropic institutions in the countries involved in the study to develop the study's typology and definitions. Researchers also reviewed over 30 reports and surveys of institutional philanthropy in a wide range of countries. In particular, global researchers considered the definition of a “public benefit foundation” developed by the European Foundation Centre, and Criteria were modified from the definition of a public benefit foundation developed by the European Foundation Center and agreed to by all members of Donors and Foundations Networks of Europe (DAFNE), a group of 25 country-level associations of foundations representing 24 European countries.

For this inaugural report, global collaborators identified five operational models with global significance to include in the global report: independent, family, corporate, community and government-linked foundations. Research collaborators in each country could also include additional models with national or regional relevance.

Descriptions of the global operational models are provided below. The definitions are modified versions of the definition of a public benefit foundation developed by the European Foundation Center and the international Philanthropy Classification System developed by the Foundation Center. It is important to emphasize that these models are not static; indeed some of the most



Organizational type	Description
<b>Independent Foundation</b>	Independent foundations are independent, separately constituted nonprofit entities; have no members or shareholders; and have their own governing board. They have their own established source of income, sometimes, but not exclusively, from an endowment, of which 50% or more comes from one private source (e.g., an individual, family, or corporation). They distribute their financial resources for educational, cultural, religious, social or other public benefit purposes, either by providing financial support to other public benefit entities (such as charities, associations, educational institutions) and/or individuals; and/or operating their own programs.
<b>Family Foundation</b>	Family foundations are independent foundations whose funds are derived from members of a single family. Family members often serve as officers or board members of the foundation and have a significant role in governance and program decisions. (Family foundations are self-identified: we do not know of a country with a legal definition.)
<b>Corporate (company-established) Foundation</b>	Corporate (company-established) foundations are independent foundations whose funds are derived primarily from the contributions of a profitmaking business. The corporate foundation often maintains close ties with the donor company (e.g., mission may align with corporate goals, there may be overlap between the corporate board and foundation board), but it is a separate, legal organization, sometimes with its own endowment.
<b>Community Foundation</b>	Community foundations are independent, separately constituted nonprofit entities; have no members or shareholders; have their own governing board; and have a mission to work toward the greater good of the citizens in a defined geographic area. Their funds are derived from multiple donors and held in an independently administered endowment or investment fund. They distribute their financial resources (endowment and/or income earned from endowment) for charitable purposes within their geographic region by providing financial support to other public benefit entities (such as charities, associations, educational institutions) and/or individuals.
<b>Government-linked Foundation</b>	Government-linked foundations are independent, separately constituted nonprofit entities; have their own independent governing board; and have no members or shareholders; they are created by a governmental body that provides initial capital; They may receive ongoing contributions from government and other sources of which 50% or more is received from a government body. They distribute their financial resources for educational, cultural, religious, social or other public benefit purposes, either by providing financial support to other public benefit entities (such as charities, associations, educational institutions).

exciting philanthropic activity is occurring in new institutional forms and hybrid models and future editions of this report may explore additional institutional forms.

### Survey design

Global researchers used a similar process to develop the common survey. Researchers first reviewed existing national level surveys to identify key categories, subcategories, and specific data fields used in existing reports, then added to and modified these based on what was considered most important for the global study. A set of global data fields was defined. National researchers were able to add additional questions relevant to the local context and/or qualitative questions. The core survey

included six sections: general organizational information, governance and employment, financial resources, organizational focus, operational strategies, and evaluation and reporting.

### Focus groups/interviews

The information gathered through the survey and existing studies was augmented by in-person and telephone interviews with founders and leaders of philanthropic institutions and sector experts in all regions included in the report. These interviews provided a deeper and more nuanced view of philanthropy in various regions and countries.

# Appendix B

## Metadata

**Figure 1.2**  
Age of foundations

Country	N
Argentina	40
Australia	2,226
Brazil	93
Canada	52
Chile	84
China	5,587
Colombia	101
France	4,546
Hong Kong	20
India	23
Ireland	26
Mexico	91
Nigeria	26
Peru	80
Saudi Arabia	59
South Africa	16
Switzerland	13,172
Turkey	5,129
United Arab Emirates	15
United States	48,510

**Figure 1.3**  
Foundation sector composition

Country	N
Argentina	40
Australia	1,134
Brazil	93
Canada	52
Chile	84
China	5,587
Colombia	101
France	3,256
Hong Kong	20
India	24
Ireland	26
Mexico	91
Nigeria	26
Peru	80
Saudi Arabia	59
South Africa	16
Switzerland	13,172
Turkey	5,075
United Arab Emirates	15
United Kingdom	506
United States	86,203

**Figure 2.1**  
Foundation assets

Country	N
Australia	2,224
Brazil	41
Canada	51
Chile	59
China	3,890
Colombia	81
France	2,229
Germany*	20,700
Hong Kong	15
India	11
Ireland	40
Italy*	6,220
Mexico	83
Netherlands*	7,500
Nigeria	16
Peru	68
South Africa	14
Spain*	8,866
Switzerland*	13,172
Turkey	5,075
United Arab Emirates	6
United Kingdom	330
United States	86,203

\* [https://dafne-online.eu/country\\_profile/](https://dafne-online.eu/country_profile/);  
accessed August 14, 2017

**Figure 2.2**  
Assets as proportion of GDP

Country	N
Argentina	31
Australia	2,224
Brazil	41
Canada	51
Chile	59
China	3,890
Colombia	81
France	2,229
Germany*	20,700
Hong Kong	15
India	11
Ireland	40
Italy*	6,220
Mexico	83
Netherlands*	7,500
Nigeria	16
Peru	68
South Africa	14
Spain*	8,866
Switzerland*	13,172
Turkey	5,075
United Arab Emirates	6
United Kingdom	330
United States	86,203

**Figure 2.3**  
Distribution of philanthropic capital

Country	N
Argentina	28
Australia	2,224
Canada	52
Chile	59
China	3,890
Colombia	81
France	2,229
Hong Kong	15
India	10
Ireland	25
Mexico	83
Nigeria	16
Peru	68
United Arab Emirates	5
United States	86,203

**Figure 2.4**  
Foundation spend rate

Country	N
Australia	2,224
Canada	52
China	3,913
Colombia	82
France	2,229
Germany*	20,700
India	13
Ireland	40
Italy*	6,220
Mexico	86
Netherlands*	7,500
Nigeria	17
Peru	71
Spain*	8,866
Switzerland*	13,172
Turkey	5,075
United Arab Emirates	5
United States	86,203
United Kingdom	330

\* [https://dafne-online.eu/country\\_profile/](https://dafne-online.eu/country_profile/);  
accessed August 14, 2017

\* [https://dafne-online.eu/country\\_profile/](https://dafne-online.eu/country_profile/);  
accessed August 14, 2017  
GDP from <https://data.worldbank.org/data-catalog/GDP-ranking-table>

**Figure 2.5**  
Foundation expenditures

Country	N
Argentina	33
Australia	2,224
Brazil	90
Canada	52
Chile	66
China	3,913
Colombia	82
France	2,229
Germany*	20,700
Hong Kong	18
India	13
Ireland	40
Italy*	6,220
Mexico	86
Netherlands*	7,500
Nigeria	17
Peru	71
Saudi Arabia	59
Spain*	8,866
Switzerland*	13,172
Turkey	5,075
United Arab Emirates	5
United Kingdom	330
United States	86,203

\* [https://dafne-online.eu/country\\_profile/](https://dafne-online.eu/country_profile/);  
accessed August 14, 2017

**Figure 2.6**  
Average expenditures per foundation

Country	N
Argentina	33
Australia	2,224
Brazil	90
Chile	66
China	3,913
Colombia	82
France	2,229
Germany*	20,700
Ireland	40
Italy*	6,220
Mexico	86
Netherlands*	7,500
Nigeria	17
Peru	71
Saudi Arabia	59
Spain*	8,866
Switzerland*	13,172
Turkey	5,075
United States	86,203

\* [https://dafne-online.eu/country\\_profile/](https://dafne-online.eu/country_profile/);  
accessed August 14, 2017

**Figure 3.1**  
Philanthropic priorities

Country	N
Argentina	32
Australia	1,567
Brazil	93
Canada	36
Chile	63
China	5,587
Colombia	100
France	2,229
Hong Kong	13
India	12
Ireland	14
Mexico	78
Nigeria	8
Peru	80
Saudi Arabia	59
South Africa	21
Switzerland	12,600
Turkey	5,075
United Arab Emirates	7
United Kingdom	315
United States	999

**Figure 4.1**  
**Philanthropic mechanisms**

<b>Country</b>	<b>N</b>
Argentina	40
Brazil	93
Canada	50
Chile	84
Colombia	101
Hong Kong	19
India	24
Ireland	21
Mexico	91
Nigeria	24
Peru	80
Saudi Arabia	59
United Arab Emirates	13

**Figure 4.2**  
**Government collaboration**

<b>Country</b>	<b>N</b>
Argentina	29
Canada	13
Chile	47
Colombia	91
Hong Kong	11
India	13
Ireland	8
Mexico	45
Nigeria	15
Peru	47
United Arab Emirates	9

# Appendix C

## Data sources

Country	Data sources	Data notes
<b>Argentina</b>	Study survey	
<b>Australia</b>	<p><b>ACNC Data</b> Data publicly available through the Annual Information Statements (AIS) for the year 2014 collected from all Australian charities by the Australian Charities and Not-for-profit Commission (ACNC).</p> <p><b>Trustee Companies</b> Two major trustee companies that manage the overwhelming majority of testamentary charitable trusts, in addition to acting as trustees or co-trustees for a range of other grantmaking entities.</p>	<p><b>ACNC Data</b> Sample is confined to entities that identified themselves as 'primarily grantmaking' totaling 2,224 in all. Published ACNC data does not provide responses to all GPR survey questions.</p> <p><b>Trustee Companies</b> For entities managed by the two companies, totaling 1,134, the trustee companies provided additional data relating to survey questions. The 1,134 are a subset of the 2,224 above.</p> <p><b>Other</b> All Australian grantmaking entities are required to submit Annual Information Statements but not all are required to make their statements public. We would estimate that between 400 and 800 additional entities, primarily Private Ancillary Funds (similar to family foundations), exercised their right to privacy in the 2014 exercise.</p>
<b>Brazil</b>	2014 GIFE Census	
<b>Canada</b>	Study survey	
<b>Chile</b>	Study survey	
<b>China</b>	China Foundation Center, Data Center	
<b>Colombia</b>	Study survey	
<b>France</b>	Funds and Foundations from 2001 to 2014. Fondation de France (2015)	
<b>India</b>	Study survey	
<b>Ireland</b>	Study survey	

Country	Data sources	Data notes
<b>Mexico</b>	Study survey	
<b>Nigeria</b>	Study survey	
<b>Peru</b>	Study survey	
<b>Saudi Arabia</b>	Survey results from a national survey largely similar to this study's. Administered by The American University in Cairo, Gerhart Center for Philanthropy and Civic Engagement	
<b>South Africa</b>	Form and Function, A view of the financial and operational practices of South African private philanthropic foundations. Gastrowbloch Philanthropies (2016)	
<b>Switzerland</b>	Eckhardt, Beate, Jakob, Dominique and von Schnurbein, Georg (eds.). 2016. "Rapport sur les fondations en Suisse 2016", CEPS Forschung und Praxis, Volume 15. Lichtsteiner, Hans and Lutz, Vanessa. 2008. "Honorierung von Stiftungsräten. Eine empirische Untersuchung zur Honorierung von Stiftungsräten gemeinnütziger Stiftungen in der Schweiz" Forschungsreihe – Band 4, Institut für Verbands-, Stiftungs- und Genossenschafts-Management (VMI). Sprecher, Thomas, Egger, Philipp and von Schnurbein, Georg. 2015. "Swiss Foundation Code 2015" Foundation Governance, vol. 13. Swiss Foundations.	
<b>Turkey</b>	General Directorate of Foundations	

Country	Data sources	Data notes
<b>United Arab Emirates</b>	Study survey	
<b>United Kingdom</b>	<p>Data is drawn from the source databases for the following reports:</p> <p>Pharoah, C, Jenkins, R, Goddard, K and Walker C. (2016) Giving Trends: Top 300 Foundation Grant-Makers 2016 Report. ACF/ CGAP@Cass Business School / Pears Foundation. London.</p> <p>Pharoah, C, Jenkins, R, Goddard, K. (2015) Giving Trends: Top 300 Foundation Grant-Makers 2015 Report. ACF / CGAP@ Cass Business School / Pears Foundation. London.</p> <p>Pharoah, C, McKenzie, T, Keidan, C and Siederer, N. Family Foundation Giving Trends 2012. Cass Business School / Alliance / Pears Foundation. London.</p> <p>Supplementary information from foundation web-sites and other literature searches, including press reports.</p> <p>Traynor, T and Walker, C. (2015) UK Grant-making Trusts and Foundations. Directory of Social Change. London.</p>	<p>Data in source databases used in research for the identified reports are compiled from financial figures in the audited Annual Reports and Accounts mandatorily submitted by UK charitable foundations to the Charity Commission for England and Wales, the Office of the Scottish Charity Regulator (OSCR) or the Charity Commission for Northern Ireland.</p>
<b>United States</b>	<p>Data provided by the Foundation Center was compiled from three sources.</p> <p>(1) Foundation Center (FC), circa 2015 set of all independent and family, corporate, community, and operating U.S. foundations that reported giving.</p> <p>(2) Foundation Center's 2014 grants set, which is based on all grants of USD10,000 or more awarded by the FC 1000, a sample of 1,000 of the largest independent and family, community, and operating U.S. foundations.</p> <p>(3) Survey data from the 2015 Council on Foundations Salary &amp; Benefits Survey.</p>	<p>(1) Excludes foundations that did not report giving, as well as government-linked foundations.</p> <p>(2) Based on all grants of USD 10,000 or more awarded by the FC 1000, a sample of 1,000 of the largest independent and family, community, and operating U.S. foundations. For community foundations, only discretionary grants are included. Grants to individuals are not included. Government-linked foundations are also not included.</p> <p>(3) The survey is open to Council on Foundation's members and any grantmaking organizations who wish to benchmark specific organization operational information. The 2015 survey included 951 participating grantmaking organizations. The report(s) from this survey focus on salaries and generally apply only to staffed philanthropic organizations.</p>



# Endnotes

- <sup>1</sup> Criteria were modified from the definition of a public benefit foundation developed by the European Foundation Center and agreed to by all members of Donors and Foundations Networks of Europe (DAFNE), a group of 25 country-level associations of foundations representing 24 European countries.
- <sup>2</sup> World Wealth Report 2016, Capgemini
- <sup>3</sup> World Wealth Report 2016, Capgemini
- <sup>4</sup> <https://www.forbes.com/billionaires/#7a406d59251c>; accessed July 15, 2017.
- <sup>5</sup> <http://www.worldbank.org/en/topic/poverty/overview>; accessed July 15, 2017.
- <sup>6</sup> An Overview of Philanthropy in Europe, Fondation de France and Centre d'Étude et de Recherche sur la Philanthropie, 2015.
- <sup>7</sup> <http://communityfoundationatlas.org>; accessed July 16, 2017.
- <sup>8</sup> <https://data.worldbank.org/data-catalog/GDP-ranking-table>
- <sup>9</sup> McGill, Larry. Number of Registered Public Benefit Foundations in Europe Exceeds 147,000. October 2016.
- <sup>10</sup> An Overview of Philanthropy in Europe, Fondation de France and Centre d'Étude et de Recherche sur la Philanthropie, 2015.
- <sup>11</sup> Johnson, Paula. From Prosperity to Purpose; Hauser Institute for Civil Society, Harvard University, 2015.
- <sup>12</sup> [http://foundationcenter.org/gainknowledge/research/pdf/found\\_staff\\_hi\\_00](http://foundationcenter.org/gainknowledge/research/pdf/found_staff_hi_00); accessed August 3, 2017.

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