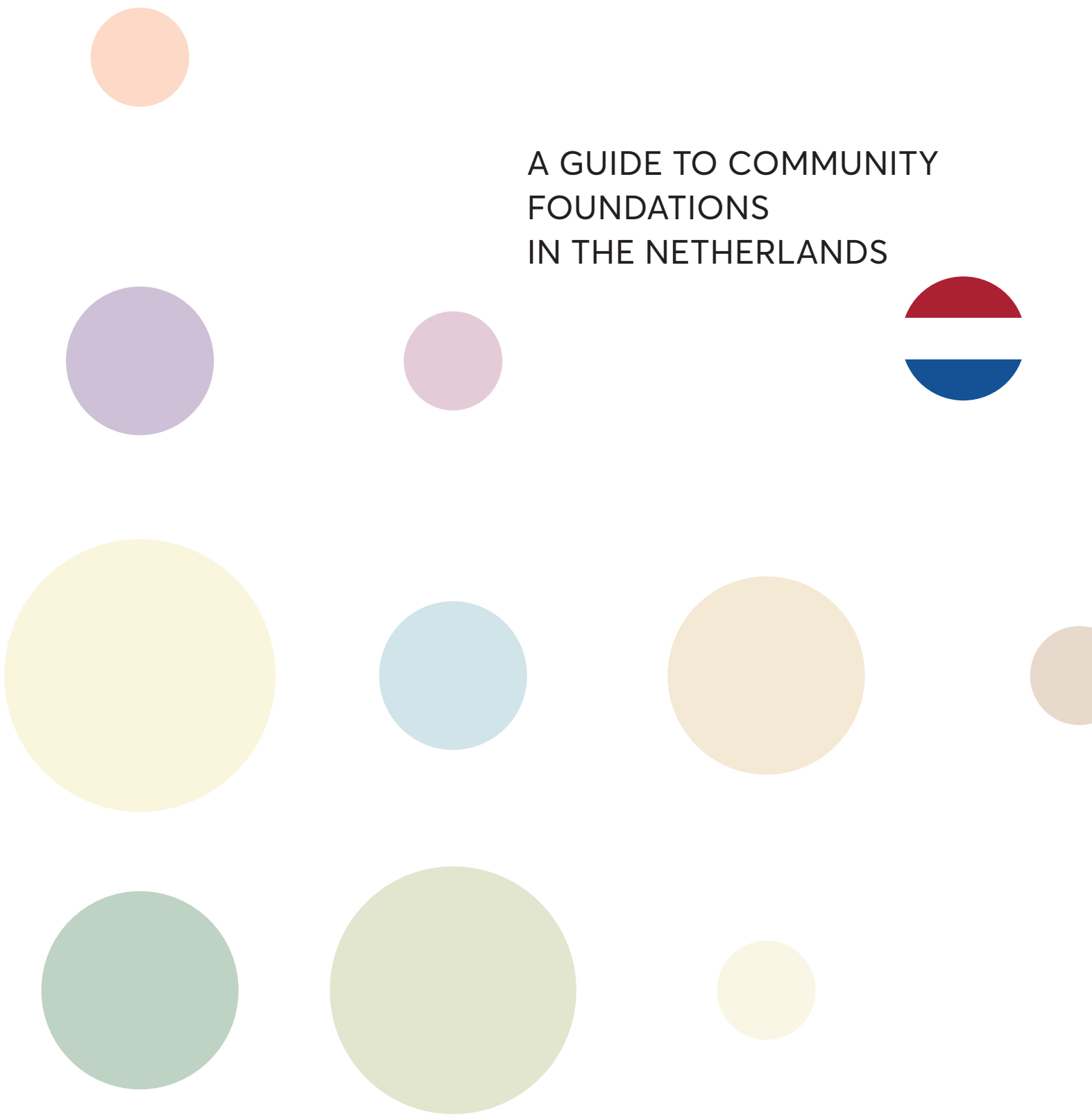




A GUIDE TO COMMUNITY  
FOUNDATIONS  
IN THE NETHERLANDS



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### **Author:**

Jens Kimmel

### **Coordinators:**

Kristel Jeuring and Thijs van Mierlo (LSA)

### **Project management:**

Anja Böllhoff, Mihaela Giurgiu (ECFI)

### **Editors:**

Anja Böllhoff, James Magowan (ECFI)

### **Design:**

Nina Reeber-Laqua, reeber design, Kronberg

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## PREFACE



In 2020, the Landelijk Samenwerkingsverband Actieve bewoners (LSA), the National Association for Community-based and led organisations, took on the responsibility of acting as a support organisation for community foundations in the Netherlands. LSA had previously collaborated with Lokale Fondsen Nederland (LFN), Community Foundations NL, the previous support organisation, but is still relatively new to the field.

However, as a membership organisation, we've supported and united community-led organisations for over 30 years. Our membership body changed over the

years, and over time it has grown to include anything from neighbourhood councils, to community enterprises and community centres. Generally, this would be a fairly organic process. When the community ecosystem would evolve, we would evolve with it. Or in some cases we would try and be a catalyst for that evolution in communities. When we became the new support organisation for community foundations for the Netherlands, it also meant that we fairly suddenly had a lot of catching up to do. How could we support community foundations towards building a thriving movement?



## Learning through the ECFI network

In November 2021 LSA hosted the Stay @ Home study visit for the ECFI network. Part of the aim was to showcase some of the pioneering work of our members. In reality it proved to be an excellent learning process for us as an organisation to better understand how we might shape our role as a support organisation for community foundations.

Besides the facts and figures of the movement of community foundations in the Netherlands, you will find some of the results of those conversations with

the wider ECFI network in this report. In particular in relation to the challenges we are facing.

Kristel Jeuring and Thijs van Mierlo,  
LSA Bewoners



# WHAT IS A COMMUNITY FOUNDATION IN THE NETHERLANDS?

Dutch community foundations have the common goal to support local initiatives and projects that improve the quality of life in a neighbourhood or city. Seven characteristics help to further define Dutch community foundations. As one would expect, these are not too different from community foundations in other parts of the world.

1. A community foundation aims to increase the quality of life in the local community;
2. A community foundation is place-based, having a neighbourhood, a district, a municipality or a region as its focus area;
3. A community foundation is rooted in the local context of its activities and collaborates as much as possible with local partners;
4. A community foundation is a not for private profit legal entity and has an unpaid board;
5. A community foundation has a broad focus which includes care and wellbeing, arts and culture, sports and recreation, nature and environment, energy and climate, and education;
6. A community foundation aims to be economically independent, which means income comes from a variety of local sources and is un-earmarked. Donors can include private individuals (single donations, inheritances or crowdfunding), companies, public institutions such as governments, or equity funds;
7. A community foundation funds citizen initiatives that are, in principle, accessible to anyone in the community, and therefore economically affordable and politically neutral;
8. A community foundation aims to become financially sustainable in the long term.

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» *"Some community foundations have aldermen or city council officials on their boards. These are not community foundations anymore."*

*Theo Schuyt, professor of Philanthropy,  
Vrije Universiteit (VU) Amsterdam*

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Community foundations generally support a wide array of activities to be funded. The type of projects supported by the Fuldauerstichting in Hengelo, for instance, varies from sports and pastime activities for kids with physical disabilities, to the creation of a sculpture with a poem about the city of Hengelo's origins, to a Christmas dinner that's free for the less affluent. A few community foundations have a specific focus and mission altogether, such as Stimuleringsfonds Zorg and Welzijn Zeist, which primarily supports initiatives in the realm of care and wellbeing. The majority of community foundations, however, are open to all projects, as long as they improve the city's or region's general quality of life.

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## The basics

A community foundation translates to the Dutch word *gemeenschapsfonds* (community = *gemeenschap*, *fonds* = a grantmaking entity). Virtually all *gemeenschapsfondsen* are legally structured as *stichtingen*, the main Dutch non-profit legal entity. Due to limited data and research, the precise number of community foundations in the Netherlands is unclear. Although the field has been developing over the past 20 years, in the context of Dutch philanthropy at large, the role of community foundations is modest. Based on a scan of the Dutch community foundation landscape in 2020 it was estimated that there are roughly 100 community foundations in the Netherlands. Not all of these foundations might label themselves as community foundations, but based on desk research they meet most or all of the criteria used

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» *"Community foundations must be independent, not answerable to governments or dominant funders."*

*Luuk van Term, philanthropy expert*

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to define a community foundation in the Netherlands. If you were to look at community foundations that actually label themselves as such you would end up with a number of roughly 34 active community foundations that we are aware of (see Annex. Community Foundations in Netherlands). Additionally, there are another 15 to 20 exploring or in the process of setting up a community foundation.

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» *"We have an agreement with the municipality that they give us 25K each year to support community initiatives. We are in a better position to do that because we know the people that live in the community. We also remain independent so it's a nice interaction."*

*Jacqueline Detiger, community foundation Wassenaarfonds*

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However modest in numbers, community foundations already perform a unique role in upgrading the wellbeing of their communities and geographies. Like their European counterparts, they are well-positioned to address specific local needs. They are rooted in their local contexts with local citizens in charge of both fundraising and grantmaking. This is what sets community foundations apart from other, more institutionalised, philanthropic organisations. It allows them, on the one hand, to tap into local sources of finance and on the other, to reach and support groups that would otherwise remain 'under the radar' of more institutionalised actors like governments.

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» *"Over a quarter of our applicants has never applied for funding before. Not to a municipality or to any other foundation."*

*Eefke van Nuenen, community foundation umbrella organisation Mensen Maken Amsterdam*

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## Between fundraising and equity

Community foundations in the Netherlands are often hybrids, somewhere between an equity fund and a fundraising organisation. This financial configuration is in their 'DNA': to ensure its independence, a community foundation cannot rely on one single source of income, whether that's return on equity or annual grants from local government. What is more, having diverse local partners and donors, and being in constant exchange with the communities they serve, community foundations are enabled to grow while maintaining their local roots.

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» *"Through their proximity and their community engagement and the modest application requirements, community foundations become local hubs of resources, networks and knowledge."*

*Thijs van Mierlo, director, LSA Bewoners*

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Not only are most community foundations hybrids, they also tend to move along the spectrum between fundraising and equity as they build up capital or otherwise draw from their capital reserves. A few community foundations, such as the successful Texelfonds, started by fundraising and being very dependent on donations, but gradually grew into a hybrid model gathering capital through a range of different fundraising vehicles such as inheritances and personal estates.





## SOCIAL CONTEXT

### The welfare state rooted in early philanthropy

The Netherlands has a strong tradition of philanthropy in the broad meaning of the term. Households, companies and foundations donate over five billion Euro each year to different charities, and 40% of people spend time volunteering.<sup>1</sup> This traces back to the pre-welfare state era.

Philanthropy, in many respects, is the predecessor of modern Western European welfare states. Before their development, the act of giving to and caring for the poor, vulnerable or elderly was chiefly a private affair and driven by wealthy individuals and religious organisations (in turn funded by its individual members). One illustration of this is the omnipresence in Dutch cities of so-called 'hofjes', courtyards surrounded by almshouses that were built between the thirteenth and nineteenth century to house homeless people, elderly and other vulnerable groups in the community.

During the age of industrialisation in the 18th and 19th century, 'mutual insurance groups' were set up by people who wanted to insure themselves and each other against the risks accompanied with hard labour or old age. Then, as nation states and their governments expanded their reach and power, these private initiatives were gradually replaced by collective, universal alternatives which still exist today. From the mid-20<sup>th</sup> century the responsibility for social security, health care and education

(relatively new terms at the time) was altogether institutionalised at a national level in the form of the 'welfare state'.<sup>2</sup>

» *"Philanthropy was originally about contributions and support to individuals and/or groups in dire conditions and lacked basic necessities such as food, care and a roof over their heads."*

*Theo Schuyt, professor of Philanthropy at the Vrije Universiteit Amsterdam*

### 21st century philanthropy

The Dutch government has the constitutional obligation to ensure *bestaanszekerheid* (subsistence security) for all its citizens, which it does through social security laws, insurance schemes and by providing benefits. Philanthropy, broadly speaking, has similar aims to those of government in terms of contributing to the wellbeing of society. But it differs by focusing not on the 'common good' of all Dutch citizens, but on specific, often local, sub-needs complementing government or signalling overlooked areas or groups.

Despite being forced to the sidelines by an expanding welfare state in the 20<sup>th</sup> century, philanthropic organisations remained a significant contributor to social wellbeing in the Netherlands. From the late nineties, but especially in the 21st century, the philanthropic sector has grown

<sup>1</sup> Bekker, R., Gouwenberg, B., Schuyt, T. (eds.) (2020) *Geven in Nederland 2020*  
[https://drive.google.com/file/d/177inv2iCdTBd1MjZyfAqEn3LRR\\_potwQ/view](https://drive.google.com/file/d/177inv2iCdTBd1MjZyfAqEn3LRR_potwQ/view)

<sup>2</sup> Schuyt, T. (2021) *Filantropie. Hoe maatschappelijke betrokkenheid ons helpt te overleven*, chapter 3

substantially and widened its scope by including areas like culture, development aid, mental health, recreation, environment and climate, and by focusing on social problems which government was unable to solve, such as loneliness or polarisation.

A clear indication of this is the rise in the number of stichtingen (nonprofit organisations) officially recognised by the Dutch national fiscal agency as 'common good organisations' (algemeen nut beogende instelling, or ANBI): from around 20,000 in 2008 to roughly 44,000 in 2020.<sup>3</sup> The total number of stichtingen, with or without 'ANBI'-status, in the same period rose from roughly 160,000<sup>4</sup> to more than 200,000 in 2022.<sup>5</sup>

## Factors driving philanthropy and community foundations

This development in philanthropy is part of a bigger picture. Towards the end of the 20<sup>th</sup> century, a general upturn in citizen engagement happened. At this point, neoliberal government was well underway in Western Europe, driving public budgets down and privatising originally public amenities such as energy, health insurance and transport, starting in the Netherlands under the auspices of prime minister Ruud Lubbers (1982-1986, 1986-1989). Later, the governments under prime minister Wim Kok (1994-1998, 1998-2002), internationally lauded for its consensual decision-making

model, saw economic growth spike while at the same time deregulating and putting a strain on public finance and wages. This helped spark a cultural evolution and form a cultural DIY-attitude, driving people to take initiative in order to improve their neighbourhoods, communities and lives themselves.

As part of these changes philanthropic initiatives peaked too: not only did the number of stichtingen grow dramatically, so did specific grant-making institutions like institutional funds, family funds, equity foundations and fundraising community foundations. These developments have several causes:

- 1) Political changes towards a neoliberal politics and a retreating welfare state, leaving needs unattended and space for bottom-up initiative;
- 2) Cultural changes, through which it became increasingly accepted and normal for ordinary citizens to take social initiative or donate to a good cause;
- 3) Demographic changes, such as an ageing population, but also higher education levels among pre and post-World War II generations;
- 4) Economic changes, mainly the growth of privately held wealth of the older generations.

<sup>3</sup> [https://nl.wikipedia.org/wiki/Algemeen\\_nut\\_beogende\\_instelling#cite\\_note-9](https://nl.wikipedia.org/wiki/Algemeen_nut_beogende_instelling#cite_note-9), Schuyt, T. (2021) Filantropie. Hoe maatschappelijke betrokkenheid ons helpt te overleven, page 64.

<sup>4</sup> Bieleman, B. et. al. (2007). Verenigingen, stichtingen en criminaliteit, page 9.

<sup>5</sup> <https://fd.nl/opinie/1424569/nederland-deugt-laet-politici-dat-eens-erkennen-pma2cahVGKqC>

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» *"Higher average levels of education, coupled with a retreating government, have provided the basis for a movement of people who were less passive but actively trying to exert control over their direct environments"*

*Reinder Witting, board member, community foundation Twentse Noaber Fonds*

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» *"If you are active as a fund and you want to achieve something in society, you have to be rooted in that society. Why work for the benefit of someone but not with them? Community foundations already put some of this mindset into practice."*

*Diederik Slot, community foundations expert, equity fund Porticus*

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## Community foundations on the rise

As of 2000 the pendulum has been swinging back. Whereas initially the government pinned all their hopes on 'the market' and 'market forces', social initiative and philanthropy started to (re) gain prominence. In this period the first community foundations were founded in the Netherlands. The development of the

community foundations landscape roughly plays out over four stages.

### 1) 2000-2005 Experimentation and the first community foundations

In 2000 the report *The Growth of Community Foundations Around the World* by Eleanor Sacks<sup>6</sup> was published, which laid out the concept of community foundations and reported and reflected on the increase of community foundations. It drew attention also in the Netherlands, especially from the Vrije Universiteit Amsterdam (VU) and professor of Philanthropy Theo Schuyt, who has been a major driving force behind community foundations in the Netherlands.

This led to the University Experiment Community Foundations in six Dutch municipalities which inspired efforts to start foundations in medium-sized municipalities like Amstelveen (2004)<sup>7</sup>, Texel<sup>8</sup> (2004), Alkmaar (2004)<sup>9</sup>, Blaricum (2004)<sup>10</sup> and Schiedam (2006)<sup>11</sup>. Three of these community foundations still exist today and are leading examples for other aspiring initiatives. They were also the first self-conscious community foundations, as there may have been similar organisations that would not necessarily identify themselves as such, like the community foundation in Austerlitz (2003)<sup>12</sup>.

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<sup>6</sup> Sacks, E. (2000) *The Growth of Community Foundations Around the World*. Council on Foundations

<sup>7</sup> <https://amstelveenfonds.nl/>

<sup>8</sup> <https://texelfonds.nl/>

<sup>9</sup> <https://www.victoriefonds.nl/>

<sup>10</sup> <https://www.activiteitenfondsblicum.nl/>

<sup>11</sup> <http://www.gemeenschapsfondsschiedam.nl/>

<sup>12</sup> <https://www.anbi-portaal.nl/stichting-austerlitz-samen>

## 2) 2006-2012 Charistar project and government support

At the start of this period the Ministry of Transport, Planning and Environment (VROM) got involved by providing support for a project led by consultant company Charistar<sup>13</sup> aiming at increasing awareness of the concept of community foundation and kickstarting new initiatives. Among these attempts were efforts in many of the larger cities in the Netherlands, such as Amsterdam, Den Haag, Utrecht, Rotterdam. The results were mixed: as of yet only Amsterdam has developed a vibrant community foundation landscape<sup>14</sup>. Meanwhile, starting in 2007, the financial crisis broke out creating staggering budget deficits as governments were forced to bail out banks.

Against this backdrop, relations between public authorities and civil society started to change. In 2010 the British government and civil society representatives signed an (although informal) agreement called The Compact, laying down requirements and intended 'undertakings' on both sides to ensure an effective partnership. One year later a Dutch counterpart follows with a philanthropic spin: Ruimte voor Geven<sup>15</sup> (Room for Giving), a 'covenant'

between the Dutch government and the philanthropic sector specifically<sup>16</sup>. Among the intentions are better coordination and consultation on spending and policy, and a plan to 'further introduce community foundations in the Netherlands'.

## 3) 2013-2019 Lokale Fondsen Nederland becomes first support organisation

Changes in public-civil relations formalized further in 2013 with the introduction of the so called participatiesamenleving (British equivalent was called Big Society), or participation society in which people were, for the first time, expected to play an active role in fostering the wellbeing of their neighbourhoods and communities. Additional austerity measures were taken culminating in a large-scale decentralisation of social policy in 2015.

In 2014, following the intentions set out in the Ruimte voor Geven covenant, and with support of the Ministry of the Interior, philanthropy organisation SBF and several interested funders<sup>17</sup>, the first support organisation for community foundations was founded: Lokale Fondsen Nederland (LFN, Local Funds Netherlands). The chief terminology

<sup>13</sup> <https://www.charistar.eu/nl/>

<sup>14</sup> Each borough, West, New-West, Center, South, North, South-East, has a community foundation. Only Fonds voor Oost was founded in this phase - 2012. <https://www.fondsvoorooost.nl/>

<sup>15</sup> [https://www.eerstekamer.nl/overig/20110621/ruimte\\_voor\\_geven\\_convenant\\_tussen/document](https://www.eerstekamer.nl/overig/20110621/ruimte_voor_geven_convenant_tussen/document)

<sup>16</sup> Government rep was the Ministry of Domestic Affairs, philanthropic rep was the federation of philanthropic organisations in the Netherlands, SBF, <https://www.sbf-filantropie.nl/>

<sup>17</sup> Porticus, Rabobank Foundation, Oranjefonds, Fonds1818, and Bernard Cultuurfonds



LSA bewoners trustees sign agreement to support community foundations

changed from community foundations to 'local foundations', a much broader category<sup>18</sup>.

LFN aimed at 1) increasing the number of 'local foundations'; 2) professionalising existing foundations; 3) increasing general awareness of community foundations; and 4) offering a digital e-learning academy on how to start and develop an initiative.<sup>19</sup> Over the 2017-2019 period, LFN received generous support by the Postcode Loterij Fund<sup>20</sup>. As a result, LFN was able to boost the visibility of community foundations and helped birth several new community foundations, such as the Kamper Krachtfonds<sup>21</sup> and Fonds voor Soest<sup>22</sup>. However, attempts to create a vibrant national network of strong and interconnected community foundations rendered mixed results.<sup>23</sup>

#### 4) 2019-2022 Landelijk Samenwerkingsverband Actieve Bewoners takes over

LFN becomes inactive when the financial contributions by the Postcode Loterij Fonds are not prolonged after 2019. After many discussions, the Landelijk Samenwerkingsverband Actieve Bewoners (LSA), a national association for community-

led organisations, takes over a year later, with data, reports and connections being transferred to LSA's headquarters in Utrecht. LSA's focus is to help grow and create a thriving movement of community foundations that add value to the wider movement of creating thriving communities in a local and bottom-up fashion.

### Working alongside government

Households, companies and foundations in the Netherlands donate over five billion euros each year to different charities and philanthropic organisations, and 40% of people spend time volunteering.<sup>24</sup> Community foundations play an important, unique role in the philanthropic landscape by channelling existing and new funds to local communities. Above all else, community foundations are well-positioned to effectively reach and support local groups and initiatives that the government isn't able or willing to reach.

In theory, Dutch community foundations complement government rather than attempting to supplant or substitute for it. Government provides a basic infrastructure of social security, wellbeing organisations,

<sup>18</sup> Included in this category, for instance, are also equity funds with a local work field

<sup>19</sup> LFN Strategic Report 2016, available to the author

<sup>20</sup> €500,000 per year

In the Netherlands the organisations behind lotteries have become large grantmaking organisations in the Netherlands over the past two decades

<sup>21</sup> <https://www.kamperkrachtfonds.nl/>

<sup>22</sup> <http://www.fondsvoorsoest.nl/>

<sup>23</sup> Part of the PLF's conditions for financial support was the implementation of a digital community platform called BuurtLink, which turned out to be ineffective and obsolete, causing friction in the board and organisation

<sup>24</sup> Bekker, R., Gouwenberg, B., Schuyt, T. (eds.) (2020) *Geven in Nederland 2020*  
[https://drive.google.com/file/d/177inv2iCdTBd1MjZyfaQEn3LRR\\_potwQ/view](https://drive.google.com/file/d/177inv2iCdTBd1MjZyfaQEn3LRR_potwQ/view)

sports clubs and cultural institutions. This is the pie. Community foundations put the 'cherries' on top by enabling additional projects and initiatives. In practice, however, a dysfunctional or constrained neoliberal state does leave cracks in the pie which could then become a focus area of community foundations.

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» *"A few years ago the Gouda municipality was unable to spend 200K or 300K because they did not reach citizens that were setting up social projects and initiatives. The community foundation Goudapot initially was set up with this money and they succeeded to provide targeted support and meet the needs of the community."*

*Luuk van Term, philanthropy expert*

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» *"Our community foundation in the city of Kampen mainly targets the less affluent, people in need. We often assist other foundations like debt relief organisations. They do the counselling and give advice, we give the money to buy a washing machine."*

*Lidi Kievit, board member, community foundation Kamper Krachtfonds*

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## THREE SHORT CASES



### Mensen Maken Amsterdam

Mensen Maken Amsterdam (MMA) is an association of 7 neighbourhood-based community foundations in Amsterdam. It started in 2012 with one fund and has slowly expanded to funds in other parts of the city. It is fairly unique within the Netherlands, as it is one of the few community foundations with a small support organisation with paid members of staff. Funds are raised from partners varying from local authorities, to other funds and private companies. In 2021 the different community foundations that make up MMA were able to fund about 10 to 30 community projects each, at a total annual financial value between 25,000 and 65,000 Euro in each area. Coming to a total of about 316,000 Euro.

### Focus on community engagement

MMA is pioneering a strong focus on community engagement and decision making within the community foundation movement in the Netherlands. Every fund under the umbrella of MMA is supported by a coordinator and governed through a neighbourhood committee. There is an active policy of recruiting for diversity and representation of the community.

One of the thoughts is that when people from the community recognise themselves on the committee it's easier to imagine being successful in applying for funding. There are generally high numbers of first-time applicants, especially people and organisations that have never applied for any kind of funding before. This would then be their first (positive) experience with finding funding for their ideas.

Additionally, by recruiting for diversity they have also gone the extra mile to find people with little to no experience with governance. With a solid training programme, their involvement on the neighbourhood committee also shows that they can take part in governing and decision making. It can be an important part of developing into a community leader, or broadening your skills as a community leader. In 2021 there were a total of 93 committee members.

Lastly, they try to redefine the notion of philanthropy by showing that investing time and skills is also a form of philanthropy. The community projects are perhaps applying for funding, but are investing their own time and skills. The same goes for the committee members.

### Challenges

With 93 committee members from very diverse backgrounds, one of the challenges MMA is facing is how to reward committee members. In 2021 MMA experimented with modestly remunerating their voluntary committee members for their time. For some this could be a real incentive to participate, because it would make quite the difference for them. Others preferred to donate the money back to the fund. Perhaps because it made less of an impact on their budget, but also because they might feel that the time invested was paid back in new connections and relationships in the neighbourhood, or learning new skills. In 2022 MMA will try and develop a policy on the issue that does justice to the different experiences committee members have.

# stichting H.L. Drucker fonds

## H.L. Druckerfonds, Leiden

The H.L. Druckerfonds is one of the older community foundations in the Netherlands. It was constituted in 1989, with an endowment from 'Het Leidse Volkshuis', and funds activities within the wider Leiden region. Its focus is on projects both new and innovative as well as those proven to be effective as long as they contribute to thriving and inclusive communities.

Its budget is made up out of the rental income of several shop fronts it owns and earned income on investments. These assets are valued at roughly €1.7m and the stocks at roughly €2.5m. In 2021 they funded 42 projects of a total value of €127,000.

The trustees of the board all operate on a voluntary basis, there are no paid members of staff.

### Covid Rapid-relief fund

During the early stages of the COVID pandemic, the Druckerfonds very quickly rolled out a COVID-relief fund. The idea was that any kind of activity that you might like to organise with/for your neighbours you'd be able to get funded (up to €250) within a few days. They funded 69 ideas. These tended to be small activities to cheer people up, especially those with limited social networks or who were vulnerable and had to self-isolate.



Het Leidse  
Volkshuis

## Challenges: Community Leadership

In 2021 they also took on a more politically charged project. When the Druckerfonds sold 'Het Leidse Volkshuis' to the local authority for a symbolic fee a few decades ago, it was with the stipulation it would always social and cultural function. At the current time it is debatable whether or not it still fits that qualification. Therefore, the Druckerfonds is investigating in what ways they might be able to enforce that stipulation at this point in time. As a result of this process the Druckerfonds has now offered to develop a social business case for the building. The Druckerfonds is not just putting a spotlight on this particular building because of its historic ties to it, but also because there is wider trend in the Netherlands of community assets being sold off to the highest bidder or having to operate on the basis of (near) commercial business case. Which means they tend to be lost as assets for the community where social value is created.





## Texelfonds, Texel

Texelfonds is a community foundation for the island of Texel. The fund has developed a diversified fundraising strategy since their start in 2004. Varying from legacy funds, to partnerships with local private companies and donations from locals, there's a steady annual income. In the last few years, the fund has annually granted funds to roughly 30 to 40 projects at a total value between €70,000 and €95,000. There are no paid members of staff, and trustees of the board operate on a voluntary basis.

### Island dynamics

An interesting feature of the Texelfonds is the fact that it is situated in and serves an island – an island with a fairly close-knit community. For many people on the island, living on Texel forms a significant part of their identity and/or they are very invested in making sure the island thrives. This is both an important reason for their success in fundraising, and a reason for being very careful about their spending. Not just in terms of normal due diligence, but also in terms of funding projects that could be considered controversial. Their reputation as a reliable foundation is key to their fundraising strategy.

### Challenges: Times are a changing

As part of their spending policy, the board also tries to make an analysis of the issues that seem essential to making sure the island and the community thrives. When looking at their spending through the lens of this analysis they have also come to the conclusion that there are urgent issues that are not receiving any applications on, nor are they being addressed by the local authority or other organisations (sufficiently). Therefore, they are now also in the process of exploring if they might take up a more active role in addressing certain issues.



De Fuik was made possible with a donation from Texelfonds

# FOUR DIFFERENT ROLES

In current practice, we see community foundations in the Netherlands take up four different types of roles. Those of:

1. Developing local philanthropy
2. Grantmaking
3. Leadership
4. Hubs of knowledge

## 1. Developing local philanthropy

Some community foundations start with a small capital. Others rely on fundraising to survive the first uncertain years before maturing and being able to tap into reliable – local – sources of income. Different fundraising strategies can be harnessed by community foundations. In general, successful community foundations receive donations from a mix of different funders, such as:

- Large donations by private individuals (e.g. inheritances or bequests), other foundations or companies, consisting of equity, real estate or share capital
- (Matching) donations by local government
- Small-scale donations by private individuals (one-off donations or crowdfunding)

A challenge for many community foundations is to obtain more funds and build up a solid capital reserve to rely on for consistent grantmaking. Some enjoy the privilege of significant (real estate) equity, such as the Druckerfonds in Leiden, whose monthly rents – around €85k in 2021<sup>25</sup> – enable its grantmaking.

Others, like the Texelfonds or the Twentse Noabers Fonds, have been successfully allowing large donations through the creation of so-called ‘fondsen op naam’ or named funds. A personal fund serves as a vehicle to accept large donations, inheritances or bequests, usually between €20k and €50k. Donors can attach criteria to what their money is spent on. In 2007, for example, TESO, the cooperative shipping company of Texel, donated €50k to the Texelfonds to be spent on the natural and cultural heritage of the island.<sup>26</sup>

Others have managed to build up a constructive relationship with the local government providing a part of the funding. Mensen Maken Amsterdam, for example, in 2020 received a €200k donation by the municipality of Amsterdam on a total budget of close to €800k.

<sup>25</sup> <https://druckerfonds.nl/wp-content/uploads/2021/06/Jaarverslag-2020-DF.pdf>

<sup>26</sup> <https://www.texelfonds.nl/ontvangen/10-ontvangen/63-ontvangen-2007>

Ferry company Teso  
donates to Texelfonds



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» *"We set up a crowdfunding campaign called Adopt a Sheep for 25 Euro. With that we support a local shepherd and its herd, but it's also a way to get donations for the community foundation. One euro of every donation is going to us."*

*Machteld van den Berg, community foundation Heuvelrugfonds*

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Some community foundations rather focus on many, small-scale donations and harness the power of the crowd. One common strategy is to offer people the option of becoming 'a friend' of the foundation, in exchange of fun and handy benefits. Another is crowdfunding, through which local initiatives are funded through a local 'crowd' of donors, and where community foundations take care of setting up the campaign, the technical infrastructure and handling donations.

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» *"€20k of our €30k capital was donated by a foundation for animal wellbeing that was liquidated a few years ago. They didn't want the hassle of spending the money so they set up a fonds op naam with us. So we now have a €20k fund for animal wellbeing and biodiversity".*

*Reinder Witting, community foundation Twentse Noaber Fonds*

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## 2. Grantmaking

The purpose of developing local philanthropy is to then invest in the local community. Generally, community foundations do this by means of grantmaking. Many community foundations give out fairly small grants, in the range of 250 to 3,000 Euro. The key in grantmaking by community foundations is their ambition to make this as accessible as possible.

In part this relates to the level of bureaucracy involved in terms of how elaborate, proportional and fast the application process is. Many community foundations have a very basic application form with very limited reporting requirements. Often the form in which people can apply or report is not limited to written text.

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» *"Board members of community foundations are generally white, over 40 and often male. If you have such a board in, say, the city of Rotterdam, you can't say you are rooted in or representative of the community you're trying to serve."*

*Diederik Slot, Porticus, equity fund*

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In some cases, accessible grantmaking by community foundations is also about new ways of making the community a

part of the process. Boards, who do the grantmaking, consist of local citizens. However, they might not reflect the diversity of the community. Making sure that potential applicants feel a kinship with and perhaps recognise themselves in the decision makers, makes funding more accessible. For example, through forms of participatory grantmaking.

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» *"We try to actively recruit for diversity and make sure people from the community will recognise themselves when they see or talk to people on the neighbourhood committee. This includes saying no when someone applies for a vacant spot on the committee if there are already several committee members with a similar profile."*

*Eefke van Nuenen, Chief Executive Mensen Maken Amsterdam*

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As showcased by Mensen Maken Amsterdam, an interesting effect of making funding this accessible, is that it can also be a gateway into making other funding opportunities more accessible for applicants. Quite often it will have been the first time a person or group has formally applied for funding and this might give them the confidence to broaden their horizon.

### 3. Leadership

Some community foundations try to be agents of change in other ways. There might be a specific issue in their community which they feel it isn't being addressed (appropriately) and they have the means to do so. Even though community foundations are politically independent, this does not mean they are not political.

For example, in terms of the choices a community foundation makes in relation to what it funds and how it does it. If there is a sudden need, community foundations are often able to respond more rapidly than other institutions can. During Covid-19 lockdown periods in 2020 and 2021, for instance, several community foundations stepped in and created low-threshold, small-scale grantmaking infrastructures aimed at supporting those who lacked basic social and economic support as a result of the crisis.

This also relates to the aforementioned government-backed social security pie, which might leave cracks when governments fail, or are unable or unwilling to reach and support the vulnerable: people in poverty, homeless people or those living with disabilities. In such cases community foundations, such as the Kamper Krachtfonds, may not only be the cherries on top of the pie, but also show leadership and attempt to fill up the pie's cracks.

#### 4. Hubs of knowledge

The work of community foundations is never only about the money. Whereas the grantmaking is financial, community foundations often also have other assets they can leverage to support their communities, such as knowledge about the local environment or about getting a project financed. The networks of community foundations are a way to contribute to applicants' projects, even when they cannot be supported financially. So, in addition to, or instead of, donating money; community foundation might introduce community organisations to those who have the skills they require, other funds that are a better fit, or any other type of resource that might help them along.

This broader perspective on local philanthropy fits with changing definitions of philanthropy where it is not strictly monetary and not beholden to the rich.

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» *"When we can't fund an initiative, the board discusses possible other funds or organisations where the application might have a better fit. This means we don't turn down applications but we 'divert' them."*

*Jacco Mokveld, community foundation  
Texelfonds*

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# LEGAL CONTEXT

Virtually every community foundation in the Netherlands adopts the legal status of a 'stichting', which is a legal entity geared towards a specific social goal – recorded in the stichting's bylaws – and allows only activities that are in line with that goal. This is laid down in Dutch Civil Law article 285.<sup>27</sup> Although commercial activities and profit-making are allowed in a strict legal sense, a stichting resembles a non-profit organisation as they are legally required to plough back all profits into pursuing the stichting's goal.

## Basic civil law requirements

In addition, community foundations have to comply with a few standard legal requirements determined through Dutch Civil law article 291 to 301. Accordingly, every stichting is governed by a board, whose members enjoy unlimited and unconditional authority to 'represent' the stichting. Stichtingen cannot have members. This is one of the main reasons why community foundations become stichtingen initially: as such they can move swiftly without having to search for members or go through lengthy social processes in order to make decisions. This also has a downside: some voices in the field say community foundations are not very democratic nor inclusive, and even risk being not representative of the population in their geographies.

Article 301 describes that the court has the legal authority to terminate a stichting upon request by 'a stakeholder' and when certain conditions are met. The court could decide to terminate when 'the stichting's capital is completely inadequate for the realisation of its objective', and the possibility of obtaining it through contributions in the foreseeable future is highly improbable. Or it could decide to terminate when the aim of the foundation has been achieved or can no longer be achieved. Furthermore, according to article 300, a stichting must prepare and publish on its website an overview of its finances in the form of an annual account, signed by the board.

## Tax exemptions for common good organisations

Since 2008 stichtingen can file for formal recognition (ANBI) as a common good organisation by the national fiscal agency De Belastingdienst. ANBI status grants organisations the right to tax exemptions, both for the stichting and its potential donors. Any Dutch legal person can make untaxed donations up to €3,224 each year. If ANBI recognised, donations by stichtingen of more than €3,444 remain exempt from endowment or inheritance taxes. On the other side, donors, if the recipient is ANBI-recognised, can deduct

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<sup>27</sup> <http://www.wetboek-online.nl/wet/Burgerlijk%20Wetboek%20Boek%202.html#1693>

the donations from their taxable income, (as long as it does not exceed 10% of that income), creating a fiscal incentive among potential donors to make endowments.

Many community foundations have ANBI-status, but filing for it can be a hassle for board members. A comprehensive list of 12 requirements (see list below) needs to be

complied with. Some of these criteria are relatively straightforward, like the need to be fully dedicated to public interest (requirement 1). Others are more difficult to prove, such as that directors and managers may not have a majority control of the institution's assets (requirement 5) or that the people directly involved meet the integrity requirements (requirement 4).

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### Criteria of De Belastingdienst for awarding ANBI-status (tax authority)<sup>28</sup>

1. The organisation must be fully dedicated to public interest. This must be evident from, among other things, the objective in the articles of association and the proposed activities.
  2. The organisation must serve the public interest with almost all of its activities. This is the 90% requirement.
  3. The organisation has no profit motive with all of its activities that serve the public interest.
  4. The organisation and the people directly involved in it meet the integrity requirements.
  5. No natural or legal person may dispose of the institution's assets as if they were their own. Directors and managers may not have a majority control of the institution's assets.
  6. The organisation may not hold more assets than are reasonably required to carry out its business. Therefore, the equity must be limited.
  7. The remuneration of board members is limited to an expense allowance or minimal attendance fees.
  8. The organisation has an up-to-date policy plan.
  9. The organisation has a reasonable ratio between management costs and expenditures.
  10. Money that remains after the closure of the institution is spent on an ANBI, or on a foreign institution that is at least 90% aimed at the general benefit. For a cultural ANBI, the liquidation balance must be spent on an ANBI (or a foreign institution that is at least 90% dedicated to public benefit) with a similar objective.
  11. The organisation complies with the administrative obligations.
  12. The organisation publishes specific data on its own or a common website.
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<sup>28</sup> [https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/bijzondere\\_regelingen/goede\\_doelen/algemeen\\_nut\\_beogende\\_instellingen/aan\\_welke\\_voorwaarden\\_moet\\_een\\_anbi\\_voldoen/](https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/bijzondere_regelingen/goede_doelen/algemeen_nut_beogende_instellingen/aan_welke_voorwaarden_moet_een_anbi_voldoen/)



Complying with such extensive requirements creates a burden for community foundations or initiatives in the startup process. Moreover, De Belastingdienst has, over the past two decades, been hesitant to issue ANBI-status to community foundations specifically. One reason is that community foundations are a relatively new phenomenon, to which institutions need time to adapt to. Another reason is that the Dutch word for citizen initiative – burgerinitiatief – is not included in civil law articles structuring De Belastingdienst's daily operations.

However, the ANBI legal context also offers opportunities. When an ANBI-recognised organisation is forced to terminate, it is legally required to transfer its remaining equity to another ANBI organisation.

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» *"The biggest hurdle was applying for the ANBI. The first attempt didn't go well and got rejected. We started all over again, adapted the policy plan and bylaws, changed the website, sought advice, copied bits from another community foundation, Fonds Lisse. A lot of work for volunteers. And I happen to have a lot of experience in the philanthropy field."*

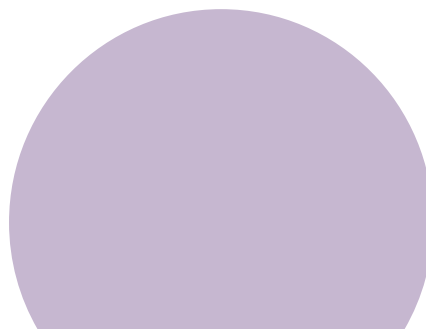
*Jacqueline Detiger, community foundation Wassenaarfonds*

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## Remuneration and oversight

A legal criterion of community foundations – and stichtingen in general – is that there cannot be paid board members, unless payments can be considered expenses directly related to the community foundation's mission. The boards of community foundations consist of trusted volunteers. In contrast to many 'ordinary' foundation boards, board members of community foundations generally are actively involved in carrying out daily operations. They are responsible for both long term strategic decision making as well as day to day operational tasks, such as assessing funding applications and fundraising, communication and administration.

The boards are in many ways the beating heart of the organisation. And they are part and parcel of what it means to have local roots. Community foundations boards are, and should according to the eight characteristics, be made up of members of the local community. This means that active local citizens are effectively in charge of the grantmaking.





As of 2021, the Governance and Oversight Act (De Wet Bestuur en Toezicht Rechtspersonen, WBTR)<sup>29</sup> provides the legal basis for the instalment of a supervisory board (raad van toezicht) in associations and foundations. The WBTR explains that a supervisory board 'monitors governance processes and the general course of events of a stichting'. However, a supervisory board is not mandatory. The WBTR also makes mention of conflicts of interest in which case board members cannot participate in decision-making.

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» *"The board is composed of involved citizens of Amstelveen who, based on their own competencies, hold part of the Amstelveenfonds. No formal directors, but a team of socially involved people who roll up their sleeves."*  
Website Amstelveenfonds

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» *"Each of Amsterdam's seven community foundations has what we call a community committee, which consists of around 10 to 15 volunteers, citizens of Amsterdam, who decide what initiatives they want to support with the money."*  
Eefke van Nuenen, community foundation umbrella organisation Mensen Maken Amsterdam

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<sup>29</sup> <https://www.kvk.nl/advies-en-informatie/wetten-en-regels/dit-betekent-de-wbtr-voor-je-organisatie/>

# CHALLENGES AND RECOMMENDATIONS

There are many challenges related to the emergence and consolidation of Dutch community foundations. Many community foundations remain vulnerable financially and run the risk of not being able to sustain the organisation. Some of them were forced to dissolve altogether, as did the former Zoetermeerfonds<sup>30</sup> or Jan van Schaffelaarfonds<sup>31</sup>. Research<sup>32</sup> shows four challenges related to the consolidation of community foundations in the Netherlands:

## 1. Lack of visibility

Local groups and projects do not always know how to find the community foundation. Without this connection a community foundation loses its value. Active communication, a clear website and name recognition are often underexposed in the busy schedules of board members.

## 2. Lack of funding and distinctive character

Whereas the small proportion of Dutch community foundations that start off with some capital have a relatively carefree first few years, many others face the annual challenge of raising sufficient funds. Crucially, they should be able to demonstrate to potential donors and funders their distinctive capacity as local hubs of resources, networks and knowledge.

## 3. Lack of capacity

The success of community foundations is largely determined by the quality and energy of board members. Finding enough volunteers and ensuring continuity of the board, developing strategy, maintaining relationships with stakeholders and donors, and good communication: these are all topics for which community foundations are often in need of extra support.

## 4. Lack of impact awareness

Increasingly, community foundations articulate the need to make their impact clear. After the first few months, many return to the core question: where do and can the foundation really make a difference?

<sup>30</sup> <https://www.zoetermeeractief.nl/actueel-nieuws/325-april-2018/13954-geldkraan-is-dicht-bij-zoetermeerfonds>

<sup>31</sup> <https://www.barneveldsekrant.nl/premium/lokaal/maatschappelijk/372766/jan-van-schaffelaarfonds-heft-zichzelf-op>

<sup>32</sup> Based on an internal 2018 report by Lokale Fondsen Nederland (LFN)

## Recommendations

Many community foundations in the Netherlands are 'work-in-progress'. But from that work, others can learn. A few recommendations by active pioneers that came up in our research are listed below:

### Fundraising

- **Maintaining transparency:**  
Be transparent about your finances and operations in order to build reputation and trust within the community.
- **Connecting with bigger funders:**  
Grow or maintain ties with the local government or existing institutional funders and explore financial support strategies while maintaining independence.
- **Utilising different funding strategies:**  
Be creative when it comes to fundraising and explore different tools and strategies, from personal estates (fonds op naam) to crowdsourcing.

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» *"We are a fund of and by the community, so to be transparent and build trust is very important. Some people leave us their money or assets, so reputation is everything."*

Jacco Mokveld, community foundation  
Texelfonds

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### Legal and ANBI-status

- **Building on previous success:**  
Refer to other, existing (and successful) community foundations when making policy plans or filing ANBI applications.
- **Aiming at vulnerable groups:**  
Include in the bylaws or policy plans that the community foundation aims at supporting vulnerable groups, which is an important requirement for getting awarded ANBI-status.
- **Staying abreast of the local foundations landscape:**  
Keep up to date with developments in the local ANBI-recognised foundations landscape, as they can, upon termination, only transfer their equity to another ANBI-recognised organisation.

### Funding initiatives

- **Accessibility:**  
Ensure that the requirements of application are made as simple as possible.
- **Broad support:**  
Make sure that there is at least one other organisation or group supporting an initiative.
- **Adjusting:**  
Make sure the community foundations adapts to the needs of and prominent themes within the community.

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»» *"During corona times, there were applications for mini-plans. We provided a 'full-trust'-infrastructure where we had a form on our website for grants up to 500 Euro to be transferred within a day, without too many questions asked.*

*Marije van den Berg, community foundation Drückerfonds*

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## People

- **Networking:**  
Invite people to the board who have a strong local network.
- **Profiling:**  
Draft people profiles of what you need in the board or the board of oversight, like experienced fundraisers, notaries or communicators.
- **Diversity:**  
Make sure that the community foundation reflects the community it aims to serve in terms of its social-cultural backgrounds, education level and age.

## Broader landscape and support

- **Financial support organisations:**  
A lesson from Germany and the United States is that it is crucial to have a large support organisation, like the US C.S. Mott Foundation or the German Bosch Foundation providing a basic network and financial infrastructure to all community foundations or those in formation.
- **External guidance:**  
Support and the facilitation of key knowledge and network sharing can be crucial to the survival of a community foundation, especially during its formative phases.
- **Peer learning:**  
Dialogue among community foundations helps to build relationships, provides inspiration and can lead to important new insights.

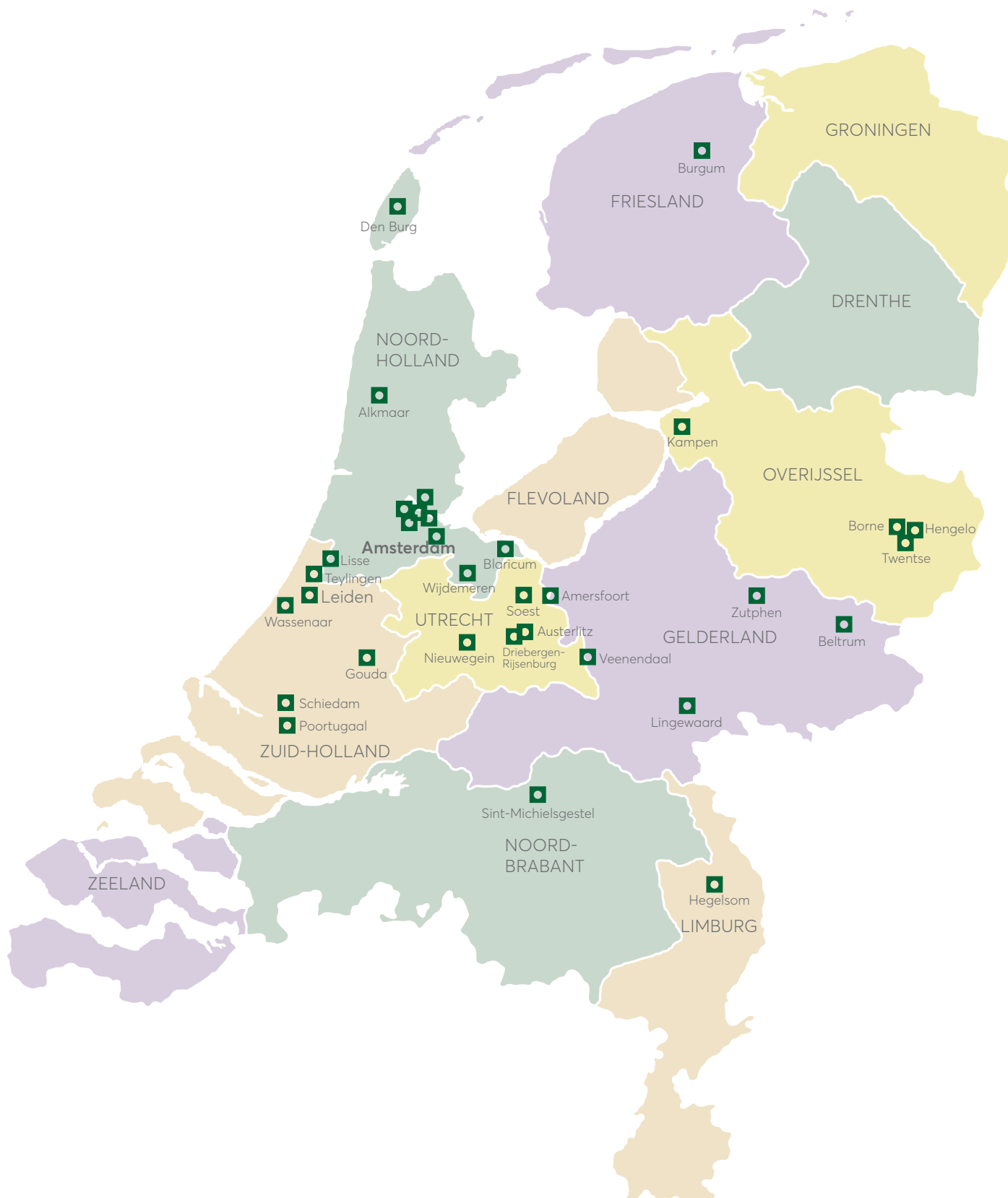
# ANNEX

## Community foundations in the Netherlands

LSA bewoners is in the process of getting to know more community foundations that are active in the Netherlands and helping to set up new ones. The following list consists of community foundations LSA bewoners is aware of as of November 2022.

Name	URL
• Activiteitenfonds Blaricum	<a href="https://www.activiteitenfondsblaricum.nl/">https://www.activiteitenfondsblaricum.nl/</a>
• Druckerfonds	<a href="https://druckerfonds.nl/">https://druckerfonds.nl/</a>
• Fonds voor Centrum	<a href="https://www.fondsvoorcentrum.nl/">https://www.fondsvoorcentrum.nl/</a>
• Fonds voor Noord	<a href="https://www.fondsvoornoord.nl/">https://www.fondsvoornoord.nl/</a>
• Fonds voor Noord-West	<a href="https://www.fondsvoornieuwwest.nl/">https://www.fondsvoornieuwwest.nl/</a>
• Fonds voor Oost	<a href="https://www.fondsvoorooost.nl/">https://www.fondsvoorooost.nl/</a>
• Fonds voor Soest	<a href="http://www.fondsvoorsoest.nl/">http://www.fondsvoorsoest.nl/</a>
• Fonds voor West	<a href="https://www.fondsvoorwest.nl/">https://www.fondsvoorwest.nl/</a>
• Fonds voor Zuid	<a href="https://www.fondsvoorzuid.nl/">https://www.fondsvoorzuid.nl/</a>
• Fonds voor Zuidoost	<a href="https://www.fondsvoorzuidoost.nl/">https://www.fondsvoorzuidoost.nl/</a>
• Gemeenschapsfonds Albrandswaard	<a href="https://gemeenschapsfonds-albrandswaard.nl/">https://gemeenschapsfonds-albrandswaard.nl/</a>
• Gemeenschapsfonds Schiedam	<a href="http://www.gemeenschapsfondsschiedam.nl/">http://www.gemeenschapsfondsschiedam.nl/</a>
• GoudaPot	<a href="https://goudapot.nl/">https://goudapot.nl/</a>
• Heggafonds	<a href="https://heggafonds.nl/">https://heggafonds.nl/</a>
• Heuvelrugfonds	<a href="https://www.heuvelrugfonds.nl/">https://www.heuvelrugfonds.nl/</a>
• Huis van Bartels	<a href="http://www.hethuisvanbartels.nl/">http://www.hethuisvanbartels.nl/</a>
• Jaoba van Beierenfonds Teylingen	<a href="https://www.jacobavanbeierenfondsteylingen.nl/">https://www.jacobavanbeierenfondsteylingen.nl/</a>
• Kamper Kracht Fonds	<a href="https://www.kamperkrachtfonds.nl/">https://www.kamperkrachtfonds.nl/</a>
• Lokaal fonds Borne	<a href="https://www.borneboeit.nl/99723/lokaal-fonds-borne">https://www.borneboeit.nl/99723/lokaal-fonds-borne</a>
• Lokaal Fonds Hengelo	<a href="https://www.lokaalfondshengelo.nl/">https://www.lokaalfondshengelo.nl/</a>
• Lokaal Fonds Lisse	<a href="https://stichtinglokaalfondslisse.nl/">https://stichtinglokaalfondslisse.nl/</a>
• Met Elkaar Voor Mekaar	<a href="http://www.metelkaarvoormekaar.nl/">http://www.metelkaarvoormekaar.nl/</a>
• Naoberfonds Beltrum	<a href="https://naoberfondsbeltrum.nl/">https://naoberfondsbeltrum.nl/</a>
• Nieuwegeinfonds	<a href="https://nieuwegeinfonds.nl/">https://nieuwegeinfonds.nl/</a>
• Oranje Ferbynt	<a href="https://www.oranjeferbynt.nl/">https://www.oranjeferbynt.nl/</a>
• Stichting Austerlitz Samen	<a href="http://www.anbi-portaal.nl/stichting-austerlitz-samen">http://www.anbi-portaal.nl/stichting-austerlitz-samen</a>
• Texelfonds	<a href="https://texelfonds.nl/">https://texelfonds.nl/</a>
• Torenfonds	<a href="https://www.torenfonds.nl/">https://www.torenfonds.nl/</a>
• Twentse Noabers Fonds	<a href="https://www.twentsenoabersfonds.nl/">https://www.twentsenoabersfonds.nl/</a>
• Veenendaalfonds	<a href="https://www.veenendaalfonds.nl/">https://www.veenendaalfonds.nl/</a>
• Victoriefonds	<a href="https://www.victoriefonds.nl/">https://www.victoriefonds.nl/</a>
• Vlinderfonds	<a href="https://vlinderfonds.nl/">https://vlinderfonds.nl/</a>
• Wassenaarfonds	<a href="https://www.fondswassenaar.nl/">https://www.fondswassenaar.nl/</a>
• Wijdmerenfonds	<a href="https://wijdmerenfonds.nl/">https://wijdmerenfonds.nl/</a>

## Map of community foundations in the Netherlands



# ABOUT ECFI – EUROPEAN COMMUNITY FOUNDATION INITIATIVE

ECFI is an initiative committed to strengthening and promoting the community foundation movement in Europe. The initiative, hosted by the German Association of Foundations (Bundesverband Deutscher Stiftungen), collaborates with a range of partners inside and outside of the community philanthropy ecosystem to achieve this goal.

ECFI works with community foundations (CFs) and community foundation support organisations (CFSOs) primarily through facilitating and stimulating interactions to enable learning, knowledge-building and empowerment. ECFI is also engaged in the mapping and analysis of CF activities and in disseminating information that will facilitate development of the field. ECFI strives to be a central point of contact for wider engagement within the global community foundation movement.

## ECFI's THEORY OF CHANGE

ECFI believes in order to achieve long-term change in local communities (in relation to building trust and collaboration; enhancing the potential for self-determination and empowerment; and achieving social cohesion), that community foundations have an important role to play by building and utilising resources; convening and connecting people and organisations; and adding value through local knowledge and expertise.

## ECFI's APPROACH


ECFI's approach is to empower those operating in the community foundation field – community foundations themselves

and the array of support organisations that operate at national and regional level. We aim to add value to their work through providing a European dimension, consistent with values of promoting local democracy and civic participation; fostering the establishment of productive international relationships and knowledge exchange; helping bring financial and non-financial resources into the field; inspiring and driving momentum for development of practice.

## ECFI's STRATEGIC PRIORITIES

1. Facilitate interaction and learning, and share new knowledge and fostering collaboration among CFSOs in Europe to strengthen the support infrastructure;
2. Inspire and facilitate growth in the CF field in Europe;
3. Stimulate CFs in Europe to exercise their community leadership role and collaborate on pressing issues, including inequality, migration and climate change;
4. Build and share knowledge about the CF field in Europe;
5. Leverage financial resources and other support for the development of the CF field in Europe;
6. Increase awareness and understanding of the SDGs and their relevance to the work of community foundations in Europe.

<https://www.communityfoundations.eu/home.html>



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Robert Bosch **Stiftung**



**Lipoid**Stiftung