

Private Giving and Civil Society Organizations: Towards New Relations

Mapping Knowledge Needs and Relationship Dynamics in a Changing Philanthropic Landscape¹

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Abstract

In France, private giving plays an increasingly important role in the trajectories and strategies of civil society organizations (CSOs), without calling into question the centrality of public funding. Despite growing interest, the concrete relationships between private giving actors and CSOs remain underexplored as a research topic. Existing studies most often address donors, tax mechanisms, or philanthropic organizations in isolation, leaving in the shadows the relational, organizational, and democratic dynamics that structure these interactions.

This article draws on the results of a participatory working group coordinated by the French Institute for Civil Society Organizations (IFMA), which brought together researchers and practitioners around the issue of relationships between private giving and CSOs. Based on exchanges from these workshops, a targeted literature review, and a white paper devoted to the topic, the article examines how these relationships are structured, negotiated, and transformed in the French context, as well as the main knowledge gaps they raise. The analysis shows that private giving cannot be understood as a simple funding mechanism, but must be approached as a multidimensional social relationship, shaped by power asymmetries, issues of trust, evaluation frameworks, and sometimes competing conceptions of the public interest. By adopting a relational perspective, the article highlights the tensions and reconfigurations at work in CSOs' socio-economic models and governance practices.

The article therefore proposes a structured research agenda, aimed at informing academic debates on philanthropy and civil society, while opening up lines of inquiry transferable to other welfare state contexts.

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1. Introduction

Private giving plays a growing but uneven role in the financing and strategic positioning of CSOs in Europe. In France, as in other welfare-state contexts, public funding remains dominant, yet private donations—whether from individuals, corporations, or foundations—have gained strategic importance for many organizations. This evolution generates both opportunities and tensions, particularly regarding autonomy, accountability, and legitimacy.

Despite this shift, academic research has largely treated private giving and civil society as separate objects of study. Philanthropy research often centres on donors, foundations, or tax regimes, while civil society studies focus on governance, participation, and public action. As a result, the relationship itself—the interactions, negotiations, and power dynamics between private giving actors and CSOs—remains insufficiently theorized.

This paper builds on a collective research initiative led by IFMA to address this gap. Rather than presenting a policy-oriented white paper, we reframe its findings into an academic proceedings contribution that clarifies the analytical focus, methodological approach, and scholarly relevance for ERNOP.

2. Research Question and Analytical Framework

The paper addresses the following research question:

How are relationships between private giving (donations, corporate philanthropy, philanthropy) and CSOs in France structured as social and organizational practices, and what consequences do these relationships have for CSOs' autonomy, governance, and democratic contribution?

The proposed study is based on three main theoretical strands:

- The sociology of the gift (relationship, reciprocity, values) provides a framework for moving beyond a purely economic reading of funding (Marcel Mauss, 1925; Annette Lareau & Elliot B. Weininger, 2003).
- Organizational and field theories shed light on the structural and institutional dynamics of these relationships (DiMaggio & Powell, 1983; Fligstein, 2001).
- Critical approaches to philanthropy and governance enable an analysis of the normative, democratic, and political implications of these relationships (Stout, 2012; Eynaud, 2015; Edin, 2021).

3. Definitions & Scope

3.1. Civil Society and Private Giving: A Few Key Points of Reference

3.1.1. The Private Giving Sector

Private giving represented 9.2 billion euros in 2022 in France, broken down into several types of donations.

Individual donations accounted for 5.4 billion euros, including declared and undeclared donations (such as donations to religious institutions and online collections) and gifts (bequests and life insurance). 5.5 million tax households donated in this way (France Générosités, 2024)

¹. Corporate donations were evaluated at 3.8 billion euros in 2022; 142,500 companies made donations, including many small businesses that gave small amounts but were very numerous. Donations take many forms: financial patronage, in-kind contributions and skills sponsorship (France Générosités, 2024)². Skills sponsorship is a more recent development and concerns around 15% of companies involved in giving, with various levels of commitment (Admical, 2022)³.

Funds and foundations play a central role, both as beneficiaries of donations and, for most of them, as distributors of funds to CSOs. There are around 5,700 active funds and foundations in France; an increase of 88% in the last 10 years. They represent 42 billion euros in assets and paid out more than 16 billion euros in 2022 (Observatoire de la Philanthropie, 2024)⁴. This sector of funds and foundations is diverse, with multiple legal statuses, operating methods (distributor, operator or mixed) and means of action.

3.1.2. *The Civil Society Sector*

In 2019–2020, the civil society sector comprised about 1.4 million CSOs and 9% of non-state employment (Prouteau et al., 2023)⁵. Around 12.5 million people volunteered with CSOs, with 5.5 million active every week (Recherches et Solidarités, 2024)⁶. In 2021, the overall budget of CSOs was 124 billion euros (113 billion in 2020), i.e. +9% (Prouteau et al., *ibid*)⁷. In 2020, 51% of CSO funding came from public resources and 49% from private resources (Prouteau et al, 2023)⁸.

3.1.3. *Private Giving in The Funding Structure of CSOs*

Most private resources come from membership fees and sales to users. Private giving (individuals, foundations, businesses) represents about 5% of the civil society budget in France across all sectors, a share that has remained stable for 20 years (Prouteau et al., 2023)⁹. There are marked sectoral differences (Prouteau et al., 2023)¹⁰: humanitarian, social, health ≈ 6% (≈ 3.9 billion euros); promotion of rights, causes and interests ≈ 8% (≈ 689 million euros); culture and leisure ≈ 2–3% (≈ 306 million euros).

A 6,000-structure consultation by the Economic, Social and Environmental Council (CESE) reported that 62% of CSOs lack sufficient funding to meet their objectives; 70% have developed a fundraising strategy to cope with cuts in public funding (CESE, 2024). In a 2021 survey of its members (111 CSOs and foundations seeking public donations), France

¹ France Générosités. (2024). Social connectedness and generosity – Do Good Institute – Janvier 2024 (article in FR).

² *Ibid.*

³ Admical. (2022b). Infographie Baromètre du Mécénat d'Entreprise.

⁴ Observatoire de la philanthropie (2024). Baromètre annuel de la philanthropie, édition 2024. Fondation de France.

⁵ Prouteau, L., Tchernonog, V., Nirello, L., & Tabariés, M. (2023). Le paysage associatif français : Mesures et évolutions. Éditions Dalloz Lefebvre.

⁶ Recherches & Solidarités. (2024). La France Bénévole en 2024.

⁷ Prouteau, *ibid.*

⁸ *Ibid.*

⁹ Prouteau, *ibid.*

¹⁰ *Ibid.*

Générosités found that private giving represented 36% of resources for these stakeholders, with strong variation by sector: around 70% for protection of rights or the environment, around 50% for international solidarity or scientific and medical research, and around 6% for the medical/social sector (France Générosités, 2023)¹¹.

3.2. Three Choices to Guide Reflection

3.2.1. Philanthropy Or Private Giving?

Philanthropy can be considered in rather philosophical terms (love for humanity, humanist perspective). The concept of private giving offers a broader approach to funding and private support for the public interest, embracing both financial and in-kind contributions (time, skills, equipment) by natural persons (from small to large donors) and legal persons (foundations, companies). Donations can occur with or without intermediation (fundraising). We chose to include all these types of donations in our reflections. Volunteering requires a different approach due to its volume and specific mechanisms and is therefore not included in the scope of this work.

3.2.2. Public Interest Organizations or Civil Society in Broad Terms?

To define the scope of civil society, we referred to the 1998 French tax doctrine (which frames public interest organizations eligible to receive private donations) and to the 31 July 2014 law on the social and solidarity economy (which defines social and solidarity organizations and social utility, including many CSOs). As in previous works, IFMA adopts a broad scope including CSOs and their partners (public authorities, foundations, consulting bodies, etc.). De facto organizations and informal collectives are concerned but are difficult to include: without official status, they cannot receive private donations.

In line with this broad scope, we retain the concept of private giving because it offers a comprehensive lens on funding and support for the public interest that goes beyond the strictly financial dimension and complements state action. We therefore treat private giving as a plural, non-homogeneous practice and value system: analysis must look past legal statuses to include financial and in-kind forms (e.g. skills sponsorship), the circulation of objects and ideas, and the organizational influence, values and rules at play in the relationship.

3.2.3. The Choice to Study the Relationship Between Private Giving and CSOs

Dialogue between private donors and CSOs has grown in recent years in France via their representative bodies (e.g. Centre Français des Fonds et Fondations, France Générosités and Le Mouvement associatif), which regularly join forces to advocate on taxation. However, civil society and private giving are usually studied separately based on legal scope in France, whereas in Germany, the UK and the US, these two sectors are often studied together (non-profit studies). The workgroup therefore chose to focus specifically on the relationship between these two spheres across multiple dimensions (governance, locations, socioeconomic models, evaluation and democratic implications), rather than on isolated actors.

¹¹ France Générosités, *ibid.*

4. Literature Review: Fragmented Approaches to Private Giving and Civil Society

Existing research on private giving and civil society organizations has developed along largely separate analytical trajectories, resulting in limited understanding of the relationships that connect donors, philanthropic institutions, and CSOs.

4.1. Theories of Giving and the Relational Dimension

Foundational work on giving originates in anthropology and sociology, most notably Marcel Mauss's *Essay on the Gift* (1925)¹². Mauss conceptualizes giving as a social relationship governed by obligations to give, receive, and reciprocate, emphasizing its political and moral dimensions. Subsequent sociological interpretations, including those by Alain Caillé (1997; 2019)¹³ and Philippe Steiner (2016)¹⁴, further distinguish between giving as a creator of social ties and giving as a transfer without guaranteed reciprocity.

While this theoretical tradition offers a powerful relational lens, it has rarely been applied to contemporary, institutionalized forms of private giving, such as foundation grants, corporate patronage, or intermediated donations. As a result, the relational implications of modern giving practices—particularly those involving organizations rather than individuals—remain insufficiently theorized.

4.2. Research on Private Giving: Donors, Instruments, and Critiques

Empirical research on private giving has often focused on donor behaviour, drawing on economics and psychology (Andreoni, 1990; Andreoni, 2006; Sargeant and Woodliffe, 2007)¹⁵. Scholars such as James Andreoni and Adrian Sargeant analyse motivations, incentives, and decision-making processes, primarily at the individual level. Corporate philanthropy has been examined through management and organizational lenses, notably by Bartkus *et al.* (2002)¹⁶, Gautier and Pache (2015)¹⁷, and Bory (2018)¹⁸, who highlight strategic, reputational, and human-resource dimensions.

A substantial body of literature—especially in Anglo-American contexts—addresses foundations and philanthropy more broadly. Historical and comparative analyses by Zunz

¹² Mauss, M. (1925) *The Gift: The Form and Reason for Exchange in Archaic Societies*. Translated by W.D. Halls. London: Routledge, 1990.

¹³ Caillé, A. (1997). *Le don : Une approche sociologique*. Éditions La Découverte.

Caillé, A. (2019a). *Extensions du domaine du don : donner, recevoir, rendre*. Actes Sud.

Caillé, A. (2019b). *Le don et la demande : Enjeux et réciprocités Demander*. Éditions La Découverte.

¹⁴ Steiner, P. (2016). *Don et échange*. Paris: La Découverte.

¹⁵ Andreoni, J. (1990) 'Impure altruism and donations to public goods: A theory of warm-glow giving', *The Economic Journal*, 100(401), pp. 464–477.

Andreoni, J. (2006) 'Philanthropy', in Kolm, S.-C. and Ythier, J.M. (eds.) *Handbook of the Economics of Giving, Altruism and Reciprocity*. Amsterdam: Elsevier, pp. 1201–1269.

Sargeant, A. and Woodliffe, L. (2007) 'Gift giving: An interdisciplinary review', *International Journal of Nonprofit and Voluntary Sector Marketing*, 12(4), pp. 275–307.

¹⁶ Bartkus, B.R., Morris, S.A. and Seifert, B. (2002) 'Governance and corporate philanthropy', *Business & Society*, 41(3), pp. 319–344.

¹⁷ Gautier, A. and Pache, A.-C. (2015) 'Research on corporate philanthropy: A review and assessment', *Journal of Business Ethics*, 126(3), pp. 343–369.

¹⁸ Bory, A. (2013). *Le mécénat d'entreprise et ses enjeux : Une analyse du bénévolat d'entreprise*. Éditions de la Maison des sciences de l'homme.

(2011)¹⁹, Anheier and Daly (2007)²⁰, Salamon (1999)²¹, and Powell and Steinberg (2006)²² examine institutional development, legal frameworks, and sectoral roles. More recently, critical scholars such as McGoey (2015)²³, Reich (2018)²⁴, Cagé (2018)²⁵, and Edin (2021)²⁶ interrogate philanthropy's relationship to inequality, capitalism, and democratic legitimacy.

While these contributions raise essential normative questions, they tend to approach philanthropy as a macro-level political or economic force, paying limited attention to everyday relational dynamics between donors and CSOs.

4.3. Civil Society Research: Governance, Value, and Public Action

In parallel, research on civil society organizations has developed a distinct body of work, particularly in sociology, political science, and nonprofit studies. Scholars such as Tchernonog (2013)²⁷, Prouteau (2019)²⁸, Laville (2010)²⁹, and Hély (2009)³⁰ analyse CSOs' governance structures, socioeconomic models, and role in co-producing public action. Work on nonprofit governance by Renz (2010)³¹, Brown (2005)³², and Andersson (2013)³³ further examines professionalization, accountability, and democratic participation.

French and European scholarship has also emphasized CSOs' territorial embeddedness (Fourdrignier; Fraisse, Henry and Laville) and their contribution to democratic life, including experimentation and advocacy. However, within this literature, private giving is often treated as a secondary or contextual resource, rather than as a structuring relationship that shapes organizational practices, power balances, and value creation.

4.4. An Underexplored Research Object: Relationships

Across these strands of scholarship, a common blind spot emerges: the relationship itself. Donors, foundations, corporations, and CSOs are typically analysed as separate actors or sectors, while the interactions that connect them—marked by asymmetry, trust, negotiation, and contested definitions of the public interest—remain marginal.

¹⁹ Zunz, O. (2012b). *Philanthropy in America: A history*. Princeton University Press.

²⁰ Anheier, H.K. and Daly, S. (eds.) (2007) *The politics of foundations: A comparative analysis*. London: Routledge.

²¹ Salamon, L. M. (2002). *The State of Nonprofit America*. Brookings Institution Press.

²² Powell, W. W., & Steinberg, R. (2006). *The Nonprofit Sector: A Research Handbook* (2nd ed. Yale University Press)

²³ McGoey, L. (2015). *No Such Thing as a Free Gift: The Gates Foundation and the Price of Philanthropy*. Verso Books.

²⁴ Reich, R. (2018). *Just Giving: Why Philanthropy Is Failing Democracy and How It Can Do Better*. Princeton University Press.

²⁵ Cagé, J. (2020). *Philanthropie et démocratie : Un débat nécessaire*. Politique américaine, 16(1), 19–35.

²⁶ Edin, V. (2021). *Quand la charité se fout de l'hôpital. Enquête sur les perversions de la philanthropie*. Éditions Rue de l'échiquier.

²⁷ Tchernonog, V. P. & L. (2019). *Le paysage associatif français, mesures et évolutions*, 3e édition. Dalloz Juris associations.

²⁸ Prouteau, *ibid.*

²⁹ Laville, J.-L. (2010) *Politique de l'association*. Paris: Seuil.

³⁰ Hély, M. (2009b). *Les métamorphoses du monde associatif*. Presses Universitaires de France.

³¹ Renz, D.O. (2010) *The Jossey-Bass handbook of nonprofit leadership and management*. 3rd edn. San Francisco, CA: Jossey-Bass.

³² Brown, W.A. (2005) 'Exploring the association between board and organizational performance in nonprofit organizations', *Nonprofit Management & Leadership*, 15(3), pp. 317–339.

³³ Andersson, F.O. (2013) 'Nonprofit governance: Theoretical foundations and empirical evidence', *Public Performance & Management Review*, 36(3), pp. 395–427.

Some address this gap, notably those on power and asymmetry in philanthropy (Monier, 2019)³⁴, organizational isomorphism (DiMaggio and Powell, 1983)³⁵, and social regulation (Reynaud, 1993)³⁶. Yet these perspectives have not been systematically integrated into a relational framework capable of capturing both financial and non-financial dimensions of private giving.

This gap is particularly salient in a welfare-state context, where private giving interacts with strong public institutions rather than substituting for them. Addressing it requires a relational, interdisciplinary approach that bridges philanthropy studies and civil society research—an approach this paper seeks to advance.

5. Methods

This paper is based on a participatory and exploratory research design aimed at addressing the relationship between private giving and civil society organizations as a research object. The study was conducted between June 2023 and April 2024 under the coordination of the French Institute for Civil Society Organizations (IFMA).

5.1. Research Design

The research adopted a qualitative, co-constructive approach, combining academic analysis with practitioner knowledge. This design responds to the fragmented state of existing research and to the exploratory nature of the research question, which seeks to identify how private giving-CSO relationships are structured, experienced, and problematized rather than to test predefined hypotheses.

A participatory format was deliberately chosen to capture relational dynamics that are difficult to observe through quantitative or document-based methods alone, particularly those involving trust, asymmetry, negotiation, and shared conceptions of public interest.

5.2. Data Collection

Data was generated through three structured, multi-stakeholder workshops bringing together 44 participants, including academic researchers, CSO leaders and practitioners, representatives of foundations and corporate donors, and sector intermediaries. Each workshop combined workshop sessions with facilitated thematic working groups focusing on governance, funding relations, evaluation, and democratic implications.

In parallel, a targeted review of French and international academic literature on private giving, philanthropy, and civil society informed the framing of discussions and supported the identification of theoretical blind spots. Collective synthesis sessions were used to consolidate insights across workshops and to articulate shared knowledge gaps and research priorities.

5.3. Analytical Strategy and Scope

³⁴ Monier, M. (2019b). Dominations et asymétries dans la philanthropie contemporaine. *Sociologie du travail*, 61(4), 543-559.

³⁵ DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147-160.

³⁶ Reynaud, J.-D. (1993). *Les règles du jeu. L'action collective et la régulation sociale*. Paris : Armand Colin.

The analysis followed an iterative and reflexive process, moving between empirical discussions, literature-based interpretation, and collective validation. Rather than producing empirical generalizations, the study aimed to map recurring relational patterns, tensions, and knowledge needs as identified by actors positioned at different points within the private giving-CSO ecosystem.

As a result, the methodological contribution of this paper is not statistical inference but the systematic articulation of an agenda for future research, grounded in both field experience and academic reflection. This approach is particularly suited to a conference proceedings context, where the objective is to advance conceptual clarity and identify promising directions for further empirical investigation.

6. Key Findings: Structuring and Experiencing Private Giving–CSO Relationships

Drawing on the participatory workgroup discussions and the synthesis of academic and professional literature, the analysis reveals that the relationship between private giving and CSOs cannot be reduced to a funding mechanism. Instead, it emerges as a multidimensional social relationship structured by asymmetries, negotiated norms, and competing conceptions of value and public interest. Four main findings stand out.

6.1. *Private Giving–CSO Relations Are Multistakeholder and Ecosystemic*

A first key finding is that private giving–CSO relations are rarely dyadic. Rather than a simple donor–recipient interaction, relationships are embedded in complex ecosystems involving public authorities, foundations, corporate actors, intermediaries (consultants, evaluators), and beneficiaries.

Participants emphasized that these ecosystems operate across multiple scales—local, national, and European—and that their configuration varies significantly by sector (e.g. health, education, advocacy, culture). This multistakeholder nature complicates accountability and decision-making, as CSOs must simultaneously respond to public funders, private donors, regulatory bodies, and societal expectations.

Importantly, the state remains a structuring—if often indirect—actor. Even when public authorities are not directly involved in funding relationships, they shape interactions through tax policy, legal recognition, and evaluation norms. This triangulation between CSOs, private giving actors, and the state challenges analytical models that treat philanthropy as operating “outside” public governance.

6.2. *Asymmetry Is Structural but Actively Negotiated*

A second finding concerns power asymmetries, which participants widely acknowledged as inherent to private giving relationships. Asymmetries stem from control over resources, agenda-setting capacity, and evaluation frameworks, particularly in project-based or call-for-proposals funding.

However, the analysis shows that asymmetry is not static. CSOs actively negotiate it through:

- diversification of funding sources,
- informal relational work (trust-building, personal ties),
- selective acceptance or refusal of private funding,

- reframing evaluation requirements.

These negotiations are unevenly distributed. Larger or more professionalized CSOs are generally better equipped to manage donor expectations, while smaller or locally rooted organizations often experience stronger dependency.

Corporate philanthropy and skills-based sponsorship were repeatedly identified as contexts where asymmetry may be intensified, especially when private-sector norms are transferred into nonprofit settings without adaptation.

6.3. Trust and Risk Are Central but Under-Institutionalized

Trust emerged as a central organizing principle of private giving–CSO relationships. Participants consistently stressed that durable relationships rely less on formal contracts than on shared values, mutual understanding, and reputational mechanisms.

At the same time, trust remains fragile and unevenly institutionalized. Evaluation practices, reporting requirements, and impact metrics often function as substitutes for trust rather than complements to it. This is particularly visible in innovation-oriented funding, where CSOs emphasized the tension between experimentation and accountability.

A recurrent theme was the distribution of risk. While private giving is often rhetorically associated with risk-taking and innovation, CSOs reported that risks are frequently shifted onto them—financially, reputationally, and operationally. The absence of an explicit “right to error” limits learning and may discourage genuinely innovative or advocacy-oriented initiatives.

6.4. Private Giving Reshapes CSO Socioeconomic Models Beyond Funding Volumes

A fourth key finding concerns the role of private giving in CSOs’ socioeconomic models. Although private giving represents a relatively small share of total CSO funding on average, its strategic effects are disproportionate.

Participants highlighted several functions of private giving:

- enabling experimentation and pilot projects,
- supporting advocacy and underfunded activities,
- compensating for declining public subsidies,
- facilitating access to non-financial resources (skills, networks, legitimacy).

At the same time, private giving can reshape organizational cultures, professional identities, and governance arrangements. The growing use of project-based funding and impact-oriented evaluation contributes to managerial rationales that may conflict with participatory or activist traditions within civil society. These transformations are not uniform and vary by sector, organizational size, and territorial anchoring.

6.5. Evaluation Is a Key Site of Tension and Co-Construction

Finally, evaluation emerged as a central relational device. Rather than a neutral technical tool, evaluation structures dialogue, defines value, and redistributes power within relationships.

Participants expressed dissatisfaction with narrowly quantitative impact assessments, which may obscure social utility, relational work, and long-term democratic contributions. At the same time, evaluation was also seen as a potential space for mutual learning and co-construction, provided that CSOs are involved in defining criteria and purposes.

This ambivalence positions evaluation as a critical research frontier: it simultaneously reflects and shapes asymmetries, trust, and conceptions of the public interest within private giving–CSO relationships.

6.6. Contributing to democracy by connecting actors

Relationships between private giving and CSOs raise important democratic issues, both for organizations' internal governance and for their role in the public sphere. The involvement of private giving actors in CSO governance calls into question the balance between autonomy and dependence, particularly when major donors hold decisive financial weight. These situations highlight the need to better understand the mechanisms that help preserve internal democracy, deliberative capacity, and citizen participation.

At a broader level, relationships between CSOs, private giving, and public authorities form a structuring triangle for the pursuit of the public interest. In the French welfare state context, the democratic contribution of CSOs funded by private donations is based on a logic of complementarity with public action. This contribution is expressed in particular through place-based philanthropy, strategic philanthropy, and individual giving, which foster social ties, experimentation, and the strengthening of collective trust.

Finally, the analysis would benefit from incorporating the study of so-called counter-progressive practices, in order to examine their relationship to the public interest, their potentially harmful effects on democracy, and the regulatory frameworks that may govern them.

6.7. CSO–private giving relationships from a territorial perspective

Academic approaches to territorial philanthropy remain underdeveloped, and significant blind spots persist, particularly regarding how relationships between civil society and private giving operate within differentiated local dynamics.

A territorial perspective would make it possible to better understand the specific role of CSOs in structuring spaces for coordination and broader forms of local governance, as well as their interactions with other actors in their ecosystem. These relationships generate contributions that are complementary or alternative to public action and renew links to the public interest.

Finally, this perspective invites examination of the influence of local contexts—cultures, socioeconomic frameworks, and public policies—on the forms taken by local philanthropy. The diversity of territorial ecosystems appears to lead to differentiated prioritization of social issues and may foster the emergence of local development initiatives, particularly those focused on strengthening social ties and managing conflicts over the use of shared spaces.

7. Conclusion

The analysis highlights a persistent lack of mutual knowledge between civil society organizations and private-giving actors, which in some cases also extends to public authorities. This mutual unfamiliarity contributes to misinterpretations, normative tensions, and, at times,

entrenched mistrust. Participants consistently emphasized that these frictions are not merely interpersonal but structurally embedded in differentiated professional cultures, regulatory frameworks, and evaluative norms.

In response, the workgroup identified the need for deliberate relational infrastructures capable of supporting dialogue, shared understanding, and reflexivity. Such spaces—conceived not as advocacy platforms but as sites of collective learning—could contribute to greater symmetry and reciprocity in private giving–CSO relationships by fostering a shared vocabulary, clarifying expectations, and enabling joint problem-solving.

Beyond these relational considerations, the study mapped a set of priority knowledge needs with strong relational, organizational, and democratic implications. This mapping provides a structured agenda to guide future research and comparative analysis.

The discussions also underscored methodological implications for addressing these knowledge gaps. Participants called for transdisciplinary approaches that combine insights from sociology, economics, political science, and management studies; for enhanced use of statistical data and open datasets; and for international comparisons to situate national specificities within broader European welfare and philanthropic regimes. Importantly, they stressed that research agendas should remain closely connected to field relevance, advocating for participatory research designs, early consideration of dissemination and uptake, and the use of pilot projects to test and refine analytical frameworks.

Taken together, these findings position the white paper not as a prescriptive roadmap but as a collective research foundation. By articulating shared problem definitions and priority questions, it aims to support continued inquiry into the evolving relationships between private giving and civil society. Building on this work, The French Institute for Civil Society Organisations intends to extend the process through further dissemination, public academic dialogue, and through a European practitioner-researcher working group, thereby contributing to the consolidation of this emerging field of study.

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

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

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

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

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

- *Types and methods of relationships: is the relationship symmetrical or asymmetrical? Informal or formal? Long term or short term? Is it a long-distance relationship (emails, etc.) or an in-person relationship? What are the means of communication used? How can the relationship change?*
- *Circulation: what circulates between the entities? Representations, dialogue, money, expertise, practices, etc.*
- *Effects of the context and the environment: how does the tax and regulatory context, the political context, the sectoral context, the cultural context, etc. influence the relationship? What effects does it generate?*

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The authors declare no conflict of interest.

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The data underlying this article are available in the Publications' section of the IFMA website at: [White-paper-private-giving-and-civil-society.pdf](https://www.ifma.org/white-paper-private-giving-and-civil-society.pdf)

Ethical Approval:

All participants provided consent prior to participation. The study followed ethical guidelines.