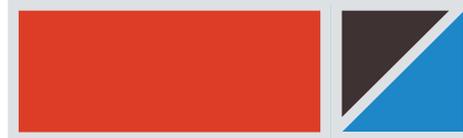


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## ACRONYMS

**APF: African Philanthropy Forum**

**APN: African Philanthropy Network**

**AVPA: African Venture Philanthropy Alliance**

**AWDF: African Women Development Fund**

**CAPSI: Center on African Philanthropy and Social Investment**

**CENTIF: Centre National de Traitement des Informations**

**CREDO: Christian Relief and Development Organization**

**CSO: Civil Society Organizations**

**ECOWAS: Economic Community of West African States**

**Fr CFA: Franc de la Communauté Financière Africaine (Franc of African Financial Economies)**

**GFCF: Global Fund for Community Foundations**

**HNWI : High Net Worth Individuals**

**IDP: Internally Displaced Persons**

**INGO : International Non-Governmental Organization**

**IPBF : Initiative Panentugri pour la Bien-Être de la Femme**

**MATDS : Ministère de l'Administration territoriale, de la Décentralisation et de la Sécurité**

**NPO : Non-Profit Organization**

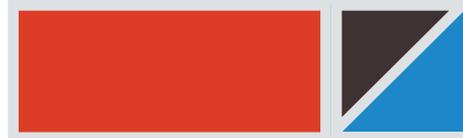
**OCADES : Organisation Catholique pour le Développement et la Solidarité**

**PSO : Philanthropy Support Organizations**

**WACSI : West African Civil Society initiative**

**WACSOFF : West African Civil Society Forum**





## ACKNOWLEDGEMENTS

This policy brief is based on a study of the West African Philanthropy Support Ecosystem jointly carried out by TrustAfrica and WINGS in collaboration with the African Philanthropy Forum, The African Philanthropy Network, The African Venture Philanthropy Alliance, the Centre on African Philanthropy and Social Investment of Wits Business School and the Global Fund for Community Foundations.

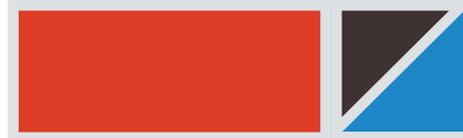
TrustAfrica and WINGS would like to thank Dr Emmanuel Kumi of the Centre for Social Policy Studies, University of Ghana, who drafted the policy brief.

The Desk Research on the Philanthropy Support Ecosystem Landscape in West Africa: Burkina Faso, Côte d'Ivoire, Nigeria and Senegal was produced by Travail Ensemble Consulting led by Research Manager, Allwell Akhigbe, and Research Officers, Tolulope Oluwafemi and Oluwadamilare Olatunji. Our sincere thanks to them.

Many thanks to the coordinators of the project: Rougietou Khady Sow (TrustAfrica), Aude Anquetil and (later) Antonio Bweme (WINGS) and to all participants in the three convenings held in the course of the two years of the pilot phase of the project: the kick-off meeting (held online in May 2022), the review meeting (held online in June 2022) and the regional in-person conference (held in Dakar, Senegal in September 2022).

Special thanks also to our funding partners: Fondation de France, the Conrad Hilton Foundation, King Baudouin Foundation and the French Ministry of Foreign Affairs.





## EXECUTIVE SUMMARY

### 1. BACKGROUND

West Africa is at the forefront of a transformative shift in philanthropy. Informed by this, the contributions of philanthropy to national development in many West African countries have gained attention in recent years. The philanthropic landscape in West Africa is witnessing a growth in institutional and non-institutional forms of giving due to factors such as the expansion of economies, the growth of High-Net-Worth Individuals (HNWIs), recognition of the importance of diaspora philanthropy for development and the increased presence of private international foundations in many countries.

Importantly, favourable policy changes and democratisation have created opportunities for the establishment of philanthropic institutions and the support of international donors and organisations has led to the emergence of Philanthropic Support Organisations (PSOs) that provide a variety of services to support and strengthen philanthropy through their promoting, coordinating and accelerating roles. In West Africa, PSOs range from philanthropic platforms, networks and associations, academic and research institutions, donor networks, giving moments and associations of foundations. There are diversities in PSOs with some focusing solely on philanthropy while others support philanthropy as part of their core mandates as well as act as funders. Some PSOs have multiple identities and perform multiple functions. While the emergence of PSOs in West Africa is gaining prominence, little is known about how they support the philanthropy ecosystem in West Africa. This policy brief therefore presents the views of PSO stakeholders in Burkina Faso, Cote d'Ivoire, Nigeria and Senegal and draws lessons from Ghana, Togo and Benin. This brief draws insights from a participatory mapping methodology, desk research and key informant interviews in addition to a kick-off meeting and regional convening on philanthropy by TrustAfrica in West Africa.

### 2. KEY FINDING

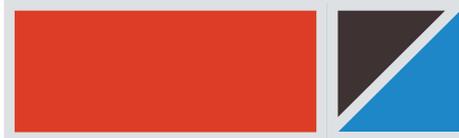
#### i. Creating a shared narrative around philanthropy in West Africa

While the concept of African philanthropy is not new, this study found that there is no single narrative that conceptualises philanthropy in West Africa. As a result, the existing understanding of philanthropy narrowly focuses on a western conceptualisation that fails to account for context-specificities and ground-level realities in West Africa. This suggests a need to frame and create a narrative of philanthropy that recognises the uniqueness of West African philanthropic practices and the conditions that help in redefining the notion of philanthropy to reflect West African realities. It also suggests a need to use African vernacular languages and local terminologies in framing the narratives of West African philanthropy to ensure the creation of a shared and inclusive understanding of philanthropy.

#### ii. Philanthropic trends, practices and actors supporting philanthropy in West Africa

The study found some emerging philanthropic trends and practices in West Africa. First, Nigeria has a more vibrant and well-established philanthropy ecosystem due partly to the existence of PSOs and the support for philanthropic activities by external donors. Second, the rise of HNWIs and diaspora philanthropy in West African countries such as Nigeria, Senegal, Cote d'Ivoire, Burkina Faso and Ghana present opportunities for the mobilisation of philanthropic resources. Third, informal philanthropy including religious giving, community foundations and traditional giving practices such as communal credit systems and the Tontine system are prominent features of the West African philanthropic landscape. For example, in countries such as Senegal, the institutionalisation of traditional and religious philanthropy through the establishment of community foundations and Wafqs is gaining prominence. Fourth, while countries such as Nigeria, Senegal and Cote d'Ivoire have legal and regulatory frameworks for philanthropy including the granting of tax exemptions and deductions, there is limited collaboration among philanthropic stakeholders and existing policies and regulations on philanthropy seem outdated, having not caught up with the changing dynamics of the philanthropic sector. In Burkina Faso and Ghana there are no tax incentives for promoting formal philanthropic giving.





### iii. Collaboration among Philanthropic Support Organisations in West Africa

What emerges strongly from the study is that there is limited collaboration and coordination of activities among PSOs in West Africa. Many PSOs focus on national-level initiatives to promote the philanthropic ecosystem which in turn limits transnational collaborations. This negatively affects their impact in the West African region. The lack of collaboration is partly due to the absence of an organised regional forum or networks that bring PSOs together within the West African philanthropic ecosystem.

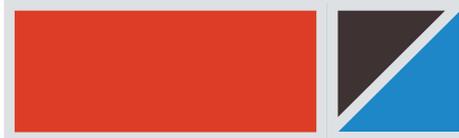
### iv. Opportunities and challenges for Philanthropic Support Organisations in West Africa

The changing dynamics of the philanthropic landscape in West Africa presents opportunities for PSOs. First, there is a growing philanthropic ecosystem consisting of formal and informal philanthropic organisations which creates an enabling giving culture. Second, there is growing recognition of diaspora philanthropy as a catalyst for development in many West African countries, where governments have developed an interest in tapping into the potential of the diaspora for national development. Third, the expansion of economies and the associated growth of HNWI's coupled with the advancement of technological tools present opportunities for promoting philanthropic activities. Lastly, there is an increased recognition of the importance of religious giving and corporate philanthropy in promoting national development. Notwithstanding, the absence of favourable legal and regulatory frameworks for promoting philanthropy and the phenomenon of shrinking civic space in many West African countries act as hindrances. Moreover, there is low donor interest and investment in supporting the growth of the philanthropic ecosystem, inadequate funding and limited organisational capacity to harness the potential of local philanthropy to support the operations of philanthropic organisations.

## RECOMMENDATIONS

Based on these findings, the following policy recommendations are made as part of efforts to strengthen the philanthropy ecosystem in West Africa. First, **create an enabling environment for philanthropy in West Africa**. This requires governments to ensure that existing regulations and frameworks respond to the changing dynamics and needs of the philanthropic sector. Importantly, easing the restrictions on civic engagements by addressing the issue of shrinking civic space is crucial. Second, **ensure effective implementation of incentive structures for philanthropy**. While many West African countries have tax incentives for philanthropy, their effective implementation is a challenge. This calls for government agencies to work collaboratively in streamlining for instance, tax exemption processes to ensure transparency and accountability. The regulatory frameworks for philanthropy should be incentive-based rather than based on command-and-control. Third, **resource philanthropy must support organisations in West Africa**. This requires PSOs to leverage and mobilise domestic resources to support their work and that external donors provide flexible funding that supports the growth and sustainability of PSOs. Fourth, increase **collaboration between international and local PSOs in West Africa**. Transnational collaborations among PSOs in West Africa have added value such as amplifying voice and impact, facilitating the sharing of resources and enhancing visibility and credibility. However, the limited extent of transnational collaborations suggests that there is also a need to establish a regional forum or network that will create a platform and opportunities for stakeholders to collaborate. Lastly, **create a shared narrative knowledge and database on philanthropy in West Africa**. The absence of a comprehensive understanding of philanthropy from a West African perspective requires information and knowledge that takes into account West African perspectives. This, in turn, will require the active involvement of academia in fine-tuning the concept of philanthropy to reflect West African realities.





## INTRODUCTION

West Africa is at the forefront of a transformative shift in philanthropy. Informed by a growing recognition of the contributions of philanthropy to development, the region is witnessing a surge in traditional and modern practices, policies and institutions in giving. The growth in institutional and non-institutional forms of giving has created a dynamic philanthropic landscape. In particular, non-institutional forms of philanthropy are premised on the ideals, norms and culture of reciprocity, mutuality, solidarity and shared humanity. On the other hand, institutional philanthropy takes different forms and dimensions including foundations, social enterprises, impact investments and trusts.

The growth in institutional philanthropy in West Africa is due to the accelerated expansion of the economies of many countries. This has resulted in the growth of the middle class and High-Net Worth Individuals (HNWIs) in many countries, prominent among them being Nigeria, Ghana and Cote d'Ivoire. These countries have seen a substantial increase in their HNWI population, with Nigeria having 9800 millionaires, Ghana 2600 millionaires and Cote d'Ivoire 2200 millionaires in 2023<sup>1</sup>. Many HNWIs engage in large-scale structured giving by establishing foundations, while others support the development of philanthropic infrastructure support initiatives<sup>22</sup>. Aside from this, there is an emphasis on the importance of diaspora philanthropy through remittances in promoting the development of West African countries. While diaspora philanthropy is increasingly gaining much attention in policy and academic circles, its potential for development in Africa remains relatively untapped<sup>3</sup>. Furthermore, the number of private international foundations opening offices and developing programmes in the region has also been growing.

As a result of these developments, the philanthropic landscape in West Africa has seen rapid change in recent years. This can also be attributed in part to favourable policy changes and democratisation which have created opportunities for the emergence of philanthropic institutions, especially foundations<sup>4</sup>. More importantly, the support of external bilateral and multilateral donors, International Non-Governmental Organisations (INGOs) and philanthropic organisations (e.g., foundations) has resulted in the emergence of Philanthropic Support Organisations (PSOs) in many West African countries. While existing data on PSOs in West Africa is not abundant and sometimes difficult to locate, anecdotal evidence suggests that about 123 PSOs exist, with the majority located in Nigeria, Sierra Leone, Ghana and Senegal<sup>5</sup>.

In this policy brief, PSOs are defined as organisations that provide a variety of services in supporting and strengthening philanthropy. In the context of West Africa, PSOs are often used interchangeably with philanthropy support infrastructure which are conceptualised as organisations that are involved in promoting, coordinating and accelerating local philanthropy. These organisations support philanthropy by "advising, convening, fostering collaboration, representing the interests of philanthropy and promoting its value in the public policy arena and to the general public"<sup>6</sup>.

1 Henley and Partners (2023). *Africa Wealth Report 2023*. Retrieved from: <https://www.henleyglobal.com/download/africa-wealth-report-2023>. (Accessed: 1 November 2023).

2 <sup>2</sup> Hayi-Charters, S., Holland, M., Andrian, S., & Schwier, J. (2021). *The Landscape of Large-Scale Giving by African Philanthropists in 2020*. Johannesburg: The Bridgespan Group.

3 Coggan, M. (2018). *Research Highlights Untapped Potential of Diaspora Philanthropy*. Retrieved from: <https://probonoaustralia.com.au/news/2018/08/research-highlights-untapped-potential-diaspora-/>. (Accessed: 12 November 2023);

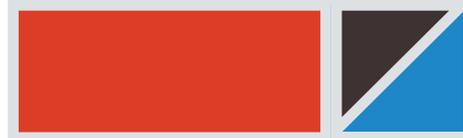
Osili, O. (2023). *Enabling African Diaspora Philanthropy*. Retrieved from: <https://africanpf.org/blog/enabling-african-diaspora-philanthropy/>. (Accessed: 12 November 2023).

4 African Philanthropy Network (2023). *Mapping of philanthropic support actors in sub-Saharan Africa: Report on West Africa Region*. Retrieved from: <https://africaphilanthropynetwork.org/mapping-of-philanthropy-support-actors-in-sub-saharan-africa-westafrica/>. (Accessed: 8 November 2023).

5 APN (2023). *Mapping of philanthropy support actors in sub-Saharan Africa: Report on West Africa*. Retrieved from: <https://africaphilanthropynetwork.org/mapping-of-philanthropy-support-actors-in-sub-saharan-africa-westafrica/>. (Accessed: 8 November 2023).

6 Fulton, A., & Blau, A. (2005). *Cultivating change in philanthropy: a working paper on how to create a better future*. Global Business Network and Monitor Institute.





Examples of PSOs in West Africa include philanthropy platforms, networks and associations (e.g., African Philanthropy Forum, African Philanthropy Network, Philanthropy Forum), academic institutions and research institutions (e.g., universities, think tanks, consulting firms), donor and funder networks (e.g., African Grantmakers Network and Africa Grantmakers Affinity Group), giving movements, associations of foundations and pan African agencies (both private initiatives and intergovernmental efforts such as the African Union Foundation)<sup>7</sup>.

In general, PSOs are categorised into:

- i. PSOs that focus solely on philanthropy such as academic institutions (e.g., CAPSI) and geographic networks and associations (e.g., African Philanthropy Forum and Africa Philanthropy Network);
- ii. PSOs that support philanthropy as part of a subset of their main functions (e.g., nonprofit organisations such as TrustAfrica, STAR Ghana Foundation and Philanthropy Circuit); and
- iii. funders of PSOs such as private institutional funders (e.g., African Women's Development Fund)<sup>8</sup>.

PSOs can be generalist or specialist, place-based, identity-focused and philanthropy-type specific<sup>9</sup>. There are multiple identities associated with PSOs, with some focusing solely on philanthropy, some supporting philanthropy as part of a subset of their functions, some who are funders of PSOs and others still who cover all these roles.

Many West African countries are witnessing rapid growth and transformative shifts in their philanthropic landscape. This has led to complexities in the West African philanthropy support ecosystem (the community of interacting organisations, functions and activities that assist and enable the achievement of philanthropy's potential by nurturing its capacity, capabilities, connection and credibility) in terms of its scope, composition and contributions to the development of the region<sup>10</sup>. However, there have been relatively few policy-oriented, informed discussions specifically on how PSOs support the development of philanthropic ecosystems from a West African perspective.

Against this backdrop, this policy brief seeks to present the perspectives of PSO stakeholders in West Africa, with a particular focus on four countries: Burkina Faso, Cote d'Ivoire, Nigeria and Senegal, with additional insights from Ghana, Togo and Benin,<sup>11</sup> and highlight some policy recommendations for developing the philanthropic ecosystem. It draws insights from a pilot project that sought to better understand the stakeholders that constitute the philanthropic support ecosystem. In doing so, it presents a summary of the key findings from the desk research, the kick-off meeting and the regional convening on West African philanthropy organised by TrustAfrica and WINGS in collaboration with African Philanthropy Forum, African Philanthropy Network, Center for African Philanthropy and Social Investments, Global Fund for Community Foundations, and African Venture Philanthropy Alliance.

<sup>7</sup> TrustAfrica and WINGS (2022). *Strengthening the West African Philanthropy Support Ecosystem Country Focus: Senegal, Nigeria, Ghana, Cote D' Ivoire, Burkina Faso*. Dakar: TrustAfrica; CAPSI (2022). *Philanthropy infrastructure support organizations in West Africa*. Johannesburg: CAPSI.

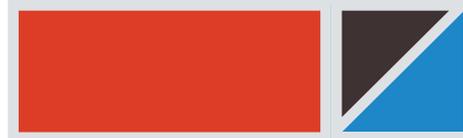
<sup>8</sup> WINGS (2021). *Acting Together to Lift Up Philanthropy: WINGS Guidance on How to Build a Supportive Ecosystem*. Pp. 5. Retrieved from: <https://wings.issueclub.org/resources/38524/38524.pdf>. (Accessed: 12 November 2023).

<sup>9</sup> WINGS (2017). *Infrastructure in Focus: A New Global Picture of Organizations Serving Philanthropy*. Retrieved from: <https://wings.issueclub.org/resources/26486/26486.pdf>. (Accessed 14 December 2023).

<sup>10</sup> WINGS (2021). *Acting Together to Lift Up Philanthropy: WINGS Guidance on How to Build a Supportive Ecosystem*. Pp. 18. Retrieved from: <https://wings.issueclub.org/resources/38524/38524.pdf>. (Accessed: 12 November 2023).

<sup>11</sup> There is a separate study on Benin and Togo, which is an extension of the pilot. See: Tchouassi, Gerard. 2022, Recherche documentaire sur le paysage de l'écosystème de soutien à la philanthropie en Afrique de l'Ouest : Le Bénin et le Togo (first draft), November 2022





The pilot project aimed to map and strengthen the local philanthropy support ecosystem in West Africa and to achieve the following objectives:

- i. gain a better understanding of the landscape of actors and their relationships with each other;
- ii. identify challenges and opportunities to strengthen the philanthropic sector and encourage the formation of new collaborations;
- iii. engage local actors in building a roadmap for self-owned and sustainable regional philanthropy development;
- iv. drive more resources towards the local philanthropy support ecosystem and the actors involved.

## **i. METHODOLOGY**

To understand the philanthropy support ecosystem in West Africa, the research team integrated three core approaches: i) participatory mapping; ii) desk research and surveys; and iii) key informant interviews.

- The participatory mapping methodology involved the active participation of all philanthropy stakeholders who came together and collectively defined and produced an action plan for promoting the philanthropy support ecosystem. The methodology used was based on an adaptation of a participatory mapping methodology developed by WINGS, who also developed a taxonomy of PSOs that the study reviewed and adapted to the West African context.
- The desk research and survey were conducted to map out the stakeholders, the landscape, and the infrastructure and to document the opportunities and challenges within the support ecosystem in four focus countries in the West African Region (Burkina Faso, Cote d'Ivoire, Nigeria and Senegal).
- Key informant interviews were conducted with the sector's key stakeholders in the region.

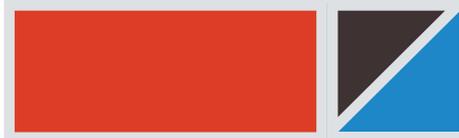
This policy brief also draws insights from a kick-off meeting and regional convening organised by TrustAfrica between May and September 2022 aimed at gathering stakeholders' perspectives on strengthening the philanthropy support ecosystem in West Africa.

## **ii. WHAT'S IN A NAME? CREATING A SHARED NARRATIVE AROUND PHILANTHROPY IN WEST AFRICA**

The concept of philanthropy is not new because giving or supporting one another is a common traditional practice in many West African countries. However, there are different dynamics in the philanthropic landscape across countries due to the diversity of language and culture. Notwithstanding, what emerges strongly is that there is no single narrative that conceptualises philanthropy in West Africa. Philanthropy is often defined narrowly based on Western understanding involving the 'rich giving to the poor' which fails to take into account the context-specificities of West African countries. For this reason, there is a need to frame and create a narrative of philanthropy that recognises the uniqueness of West African philanthropic practices. This requires creating the conditions that help in redefining the notion of philanthropy to reflect West African realities. For example, some activities and practices in Francophone countries (e.g., Mali and Burkina Faso) could be considered philanthropy but, in their contexts, they are not defined as such. This suggests the need to rethink the framing of philanthropy in West Africa including taking into consideration the use of African vernacular languages and local terminologies in framing the philanthropy narrative in the region. Important questions that need answering include, for example, how philanthropy is defined and understood by West Africans; whether or not the definition of philanthropy is unique or applicable to different countries in West Africa; and the purpose of philanthropy in West Africa.

In answering these questions, philanthropic stakeholders in West Africa should focus on creating a narrative of philanthropy that reflects ground-level realities. The creation of a shared understanding of philanthropy should be inclusive of all segments of society to provide a nuanced perspective on the infrastructure needed to promote the growth of the philanthropy ecosystem in West Africa.





### iii. Philanthropic trends, practices and actors supporting philanthropy in West Africa

In West Africa, Nigeria has a more established and vibrant philanthropic support ecosystem due partly to the availability of PSOs and the presence of external donors that support philanthropic activities<sup>12</sup>. The philanthropic landscape is well developed as Nigerians demonstrate their philanthropic gestures through, for example, helping strangers, volunteering and giving money. For instance, in 2022, 79% and 29% of Nigerians reported helping a stranger and donating money respectively, making it the 14<sup>th</sup> most generous country in the world<sup>13</sup>. This improved significantly in 2023 when it was ranked 9<sup>th</sup> in the world for generosity<sup>14</sup>. Importantly, the rise of HNWIs presents an opportunity for mobilising philanthropic resources. The number of HNWIs increased from 21,312 to 28,996 between 2016 and 2021 while that of ultra-HNWIs (US\$ 30 million+) increased from 391 to 467 for the same period<sup>15</sup>. Horizontal or informal philanthropy is also an important aspect of the Nigerian philanthropic landscape, where individuals donate their talent, time and treasure to support the development of their communities through, for example, volunteering and helping the marginalised in society. Traditional giving practices including communal credit systems such as 'Ajo' or 'Esusu' are important aspects of informal philanthropy in Nigeria.

Policies such as tax incentives that promote the growth of philanthropy in Nigeria are well developed and companies and individuals are able to claim tax rebates for their contributions to philanthropic activities. Additionally, all nonprofit organisations registered under the Companies and Allied Matters Act (CAMA) enjoy tax benefits and exemptions. Corporate donors for certain institutions (e.g., ecclesiastical, charitable, benevolent, educational and scientific institutions) established in Nigeria enjoy tax deductions to about 10% of their annual profit. However, unlike corporate donors, individual donors do not obtain tax deductions or benefits for their donations.

Overall, the legislative and regulatory framework in Nigeria is conducive to philanthropic activities through the granting of tax deductions for corporate donors. However, a challenge with philanthropy in Nigeria relates to the lack of investment in research and documentation as well as limited collaboration among philanthropic stakeholders. This has negatively affected the growth of the sector by limiting networking opportunities. This calls for the establishment of philanthropic networks and coalitions that seek to coordinate and bring the different stakeholders together. It is worth mentioning that the presence of PSOs such as Philanthropy Circuit and African Philanthropy Forum in Nigeria could play a crucial role in facilitating networking among the different stakeholders in the philanthropic ecosystem.

In Burkina Faso, philanthropy has strong traditional and religious connections. Additionally, recent years have witnessed the creation of associations (e.g., women's groups) and Civil Society Organisations (CSOs) involved in philanthropic giving through their mobilisation and distribution of resources. More importantly, the evidence from this study suggests that in Burkina Faso, religious organisations (e.g., L'Office de Développement Églises Évangélique, Union Fraternelle des Croyants de Dori, Centre d'Études Formation Islamique and Fédération des Associations Islamique du Burkina) and corporate organisations are actively involved in philanthropic activities by providing support for internally displaced persons (IDPs) albeit mostly one-off.

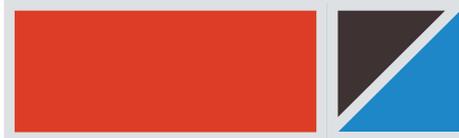
12 APN (2023). *Mapping of philanthropy support actors in sub-Saharan Africa: Report on West Africa*. Retrieved from: <https://africaphilanthropynetwork.org/mapping-of-philanthropy-support-actors-in-sub-saharan-africa-westafrica/>. (Accessed: 8 November 2023).

13 CAF (2022). *World Giving Index 2022: A global view of giving trends*. Retrieved From: <https://www.cafonline.org/about-us/research/caf-world-giving-index>. (Accessed: 15 November 2023).

14 CAF (2023). *World Giving Index 2023: Global trends in generosity*. Retrieved from: <https://www.cafonline.org/about-us/research/caf-world-giving-index>. (Accessed: 15 November 2023).

15 Knight Frank (2022). *The Wealth Report. The Global Perspective on Prime Property & Investment 2022 - 16th Edition*. Retrieved from: <https://www.knightfrank.ie/wp-content/uploads/2022/03/The-Knight-Frank-Wealth-Report-2022.pdf>.





Community foundations as an expression of traditional philanthropy are also well established and have been instrumental in supporting IDPs and local development initiatives. Prominent among them are Christian Relief and Development Organization (CREDO), Initiative Panantugri pour la Bien-Être de la Femme (IPBF), Organisation Catholique pour le Développement et la Solidarité (OCADES), Munyu Women's Association and Associations of Citizens of the Diaspora<sup>16</sup>.

The empirical evidence from this study suggests that stakeholder collaboration in Burkina Faso is relatively limited, hence the need for PSOs and communities to align their interests. This could ensure that projects address the needs of intended beneficiaries. Moreover, the lack of strong structures for mobilising large-scale resources serves as a major hindrance to the development of philanthropic infrastructure. For instance, it is difficult to access donations from large corporate organisations as they often deal directly with beneficiaries through their foundations while others only support causes that will seek to improve their relationship with the government<sup>17</sup>.

In terms of regulations, philanthropic organisations such as foundations are regulated by Law N°008-2017 while CSOs are regulated under Law 064-2015 and are registered by the Ministry of Territorial Administration, Decentralisation, and Security (MATDS)<sup>18</sup>. Law N°008-2017 specifies the processes involved in registering foundations and their governance structures, and regulations governing their funding. For instance, individual and corporate foundations are required to have endowments of five million and twenty million CFA Franc respectively<sup>19</sup>. However, in Burkina Faso, there are no tax incentives that promote formal philanthropic giving<sup>20</sup>.

In Senegal, the philanthropic ecosystem is more established compared to other West African countries. This is due in part to the high presence of Philanthropic Support Organisations (e.g., TrustAfrica, Epic Africa, Efiscens and West African Think Tank Institute) and a culture of traditional and religious giving. According to the Charities Aid Foundation, in 2023 about 77% and 33% of adults in Senegal helped a stranger and volunteered respectively, demonstrating a strong sense of solidarity<sup>21</sup>. An important trend in the Senegalese philanthropic landscape is the increasing number of HNWI. Although there is no comprehensive data on the number of HNWI in Senegal, anecdotal evidence suggests that individuals including Yerim Sow, Abdoulaye Diao, Mohammed Choubassi, Kabirou Mbodje and many others are multi-millionaires<sup>22</sup>.

16 Association D'appui et d'Eveil Pugsada (ADEP), Association Munyu des Femmes, Association Cri de Cœur pour les Enfants Déshérités & Initiative Panantugri pour le Bien-être de la Femme (IPBF) (2020). *Baseline study for the development of community philanthropy in Burkina Faso*. Retrieved from: <https://globalfundcommunityfoundations.org/resources/baseline-study-for-the-development-of-community-philanthropy-in-burkina-faso/>. (Accessed: 14 December 2023).

17 Association D'appui et d'Eveil Pugsada (ADEP), Association Munyu des Femmes, Association Cri de Cœur pour les Enfants Déshérités & Initiative Panantugri pour le Bien-être de la Femme (IPBF) (2020). *Baseline study for the development of community philanthropy in Burkina Faso*. Retrieved from: <https://globalfundcommunityfoundations.org/resources/baseline-study-for-the-development-of-community-philanthropy-in-burkina-faso/>. (Accessed: 14 December 2023).

18 ICNL (2023). *Burkina Faso*. Retrieved from: <https://www.icnl.org/resources/civic-freedom-monitor/burkina-faso>. (Accessed: 15 November 2023).

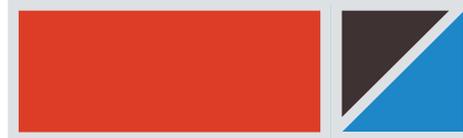
19 INCL (2017). *Law N°008-2017AN on the legal regime applicable to Foundations in Burkina Faso*. Retrieved from: <https://www.icnl.org/wp-content/uploads/Law-N%C2%B0008-2017AN-on-the-legal-regime-applicable-to-Foundations-in-Burkina-Faso.pdf>. (Accessed: 18 December 2023).

20 Travaille Ensemble Consulting (2022). *Desk Research on the Philanthropy Support Ecosystem Landscape in West Africa: Burkina Faso, Côte d'Ivoire, Nigeria and Senegal*. Retrieved from: [https://wacsi.org/wp-content/uploads/2023/01/Final\\_Travaille\\_Ensemble\\_West\\_African-Philanthropy\\_Desk-Research.pdf](https://wacsi.org/wp-content/uploads/2023/01/Final_Travaille_Ensemble_West_African-Philanthropy_Desk-Research.pdf). (Accessed: 18 December 2023).

21 CAF (2023). *World Giving Index 2023: Global trends in generosity*. Retrieved from: <https://www.cafonline.org/about-us/research/caf-world-giving-index>. (Accessed: 15 November 2023).

22 Nsehe, M (2018). *5 Multi-Millionaires from Senegal you should know*. Retrieved from: <https://www.forbes.com/sites/mfono-bongnsehe/2018/01/05/5-multi-millionaires-from-senegal-you-should-know/?sh=5fff0c85825e>. (Accessed: 15 November 2023).





The institutionalisation of traditional and religious philanthropy through the establishment of community foundations and Waqfs is also becoming a prominent feature of the Senegalese philanthropic landscape<sup>23</sup>. For instance, in 2019, 399 Waqfs were registered in Senegal with a total value of 18 billion CFA Franc<sup>24</sup>. The institutionalisation of the Muslim religious practice of Waqf is demonstrated in the establishment of a government agency (La Haute Autorité du Waqf) that regulates the activities of Waqfs<sup>25</sup>. Other traditional forms of philanthropic activities practised in Senegal include the Tontine system (peer-to-peer saving system) which is estimated to have an annual value of \$200 million<sup>26</sup>. Diaspora philanthropy is also gaining attention in the Senegalese philanthropic landscape.

The legal and regulatory framework for philanthropy in Senegal is well established and supportive of philanthropic activities, including vertical and horizontal forms of philanthropy. The legislative and regulatory framework in Senegal makes provisions for philanthropic organisations, offering tax deductions and exemptions for corporate, religious and individual givers, among other incentives. The legal framework for regulating the activities of Waqfs (Act No. 2015-11 of May 06, 2015) makes provision for tax exemptions on imports to support the activities of Waqfs<sup>27</sup>. However, there are concerns about the need for advocacy towards reforming existing tax policies to facilitate the work of philanthropic organisations. Importantly, philanthropic organisations have to make investments in research to document their activities and impact on national development.

The empirical evidence from this study suggests that giving in Cote d'Ivoire is mostly informal although recent years have witnessed growth in institutionalised philanthropy. This is demonstrated in the growth of HNWI's who engage in philanthropic activities. For instance, in 2023, it was estimated that Cote d'Ivoire had 2,200 millionaires (US\$1m+) and 4 centi-millionaires (US\$100m+)<sup>28</sup>. The majority of HNWI's undertake their philanthropic activities through their foundations (e.g., Fondation Didier Drogba and Fondation Kalou) while others support NGOs in areas such as education, health and child protection<sup>29</sup>. Aside from HNWI's, diaspora philanthropy, celebrity philanthropy and corporate philanthropy (e.g., PETROCI Foundation, Orange Foundation, SIFCA Foundation and NSIA Foundation) are important aspects of the Ivorian philanthropic landscape. In terms of diaspora philanthropy, personal remittances received in 2022 were estimated at US\$360.1 million<sup>30</sup>.

With regards to regulatory frameworks, philanthropic organisations and NGOs take the legal form of associations (defined as an agreement by which two or more persons permanently combine their knowledge or activity for a goal other than lucrative). All philanthropic organisations are classified as associations for public benefit without any clear distinctions in their types and forms<sup>31</sup>. Associations are regulated by Law No. 60-315 of 1960.

23 Sow, K.R (2022). *Working towards a West African philanthropy support ecosystem*. Retrieved from: <https://www.alliance-magazine.org/blog/working-towards-a-west-african-philanthropy-support-ecosystem/>. (Accessed: 12 December 2023).

24 <https://www.africa-press.net/senegal/economie/some-399-waqf-registered-in-senegal-for-a-value-of-18-billion-cfa-haw>

25 <https://haw.gouv.sn/>

26 Akande, S., & Turner, L. (2018). *Bringing an ancient African savings system into the digital age*. Retrieved from: <https://edition.cnn.com/2018/09/11/africa/ancient-african-savings-tontine/index.html>. (Accessed: 18 December 2023).

27 <https://haw.gouv.sn/IMG/pdf/brochure-waqf-anglais-min.pdf>

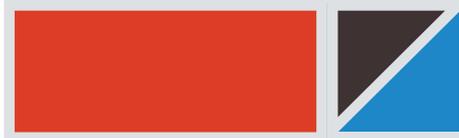
28 Henley and Partners (2023). *Africa Wealth Report 2023*. Retrieved from: <https://www.henleyglobal.com/download/africa-wealth-report-2023>. (Accessed: 1 November 2023).

29 Bado, A.B (2022). *Mapping the African Philanthropic Landscape: A Review of HNWI's' (High Net Worth Individuals) Interventions in Three French-Speaking Countries: Côte d'Ivoire, Gabon, and Mali*. CAPSI, RR1 1 - 14.

30 <https://data.worldbank.org/indicator/BX.TRF.PWKR.CD.DT?locations=CJ>

31 Kumi, E. (2020). *Mapping African Philanthropy Landscape in Ghana, Nigeria, Senegal, Cote d'Ivoire, Mali and Cameroon: A Review*. Johannesburg: CAPSI.





In terms of tax incentives, associations do not pay income tax but are subject to value-added tax and taxes on imported goods. Additionally, individual donors enjoy tax exemptions on donated goods for humanitarian organisations<sup>32</sup>. Philanthropic organisations are also permitted to receive donations from the public provided they are gifts equal to or above 1 million CFA Franc and that the gifts must be registered securities. In combating money laundering, philanthropic organisations are required to report any cash donation equal to or exceeding one million CFA Franc to CENTIF<sup>33</sup>.

In other West African countries such as Ghana, the empirical evidence suggests that the philanthropic landscape is more diverse, comprising a mixture of vertical and horizontal philanthropy. Expansion of the Ghanaian economy in recent years has led to an increase in the number of HNWI (2600 and 5 millionaires and centi-millionaires respectively in 2022)<sup>34</sup>. Additionally, diaspora remittance has also been increasing (from US\$ 135.85 million to US\$4.29 billion between 2010 and 2020)<sup>35</sup>. Importantly, there is also a growing emphasis on community and corporate philanthropy. For example, as part of community philanthropy, individuals donate their time, talent and treasure through volunteering but these often remain undocumented partly because of their informal nature. Technological advancements which create the platform for easier giving and the government's commitment to developing philanthropic infrastructure (e.g., the Nonprofit Organisation Policy) have also provided opportunities for developing the philanthropic sector in Ghana.

There are no specific laws targeted at philanthropic organisations in Ghana. They are recognised as CSOs and registered as Companies Limited by Guarantee under the Companies Code 1963 (Act 179). While the country has a Nonprofit Organisation (NPO) Policy (Policy 2020), it is yet to be operational and it is not targeted specifically at philanthropic organisations. In terms of tax incentives, registered CSOs enjoy subsidies in the form of tax exemptions and reduction of duties on imported goods subject to appropriate documentation and certification from the Department of Social Welfare. Tax laws such as the Income Tax Act 2015 (Act 896) and Customs Act 2015 (Act 891) provide exemptions to CSOs.

## 1. Collaboration among Philanthropic Support Organisations in West Africa

A key issue of concern highlighted in the discussions and the desk research relates to the lack of collaboration and coordination of activities among PSOs in West Africa. It emerged that while many were actively undertaking some initiatives to promote the growth of the ecosystem, their operations tended to focus on specific national contexts. The activities of PSOs are greatly influenced by their geography and the specific needs of their communities, making them national in scope. This limits transnational collaborations. However, there are a few PSOs whose operations are transnational. Prominent among them are the Africa Women's Development Fund (AWDF), West Africa Civil Society Institute (WACSI) and TrustAfrica.

The limited transnational collaborations among PSOs in West Africa has mitigated their impact, hence the need for effective collaborations among the different philanthropic stakeholders. The lack of collaboration is also attributed, partly (but not solely) to the absence of an organised regional forum or network that brings PSOs together within the West African philanthropic ecosystem. There is therefore an urgent need for the formation of a regional network of PSOs (e.g., West African Network) which could be membership-based, with a secretariat and steering committee members.

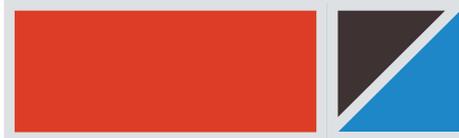
32 USAID (2022). *2021 Civil society organisation sustainability index*. Retrieved from: <https://www.fhi360.org/sites/default/files/media/documents/csosi-africa-2021-report.pdf>. (Accessed: 12th December 2023).

33 GIABA (2013). *Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism: Côte d'Ivoire*. Dakar: GIABA.

34 Henley and Partners (2023). *Africa Wealth Report 2023*. Retrieved from: <https://www.henleyglobal.com/download/africa-wealth-report-2023>. (Accessed: 1 November 2023).

35 World Bank (2023). *Personal transfers, receipts (BoP, current US\$) – Ghana*. Retrieved from: <https://data.worldbank.org/indicator/BX.TRF.PWKR.CD?locations=GH>. (Accessed: 15 November 2023).





## 2. Opportunities for Philanthropic Support Organisations in West Africa

Generally, across the case study countries, the findings suggest the existence of opportunities for promoting the ecosystem in West Africa albeit context-specific. The key trends or patterns that emerged from the study include:

- i. **The existence of a growing philanthropic ecosystem comprising formal and informal philanthropic organisations in West Africa.** There is an enabling giving culture (i.e., cultural, social and religious) in different countries that includes existing local or traditional giving practices (cooperatives, community associations, etc.) in mobilising resources for community and national development. This is a result of the culture of giving by West Africans and Africans in general.
- ii. **Growing recognition of the importance of diaspora philanthropy (remittances) as a catalyst for national development.** Many West African governments have developed an interest in tapping into the potential of diaspora remittances to contribute to their national development<sup>36</sup>.
- iii. **The expansion of economies has led to the growth of HNWIs across many West African countries.** These HNWIs engage in philanthropic activities by establishing their own private foundations, but also through other means.
- iv. **The increasing emphasis of multinational and local companies in promoting corporate philanthropy through Corporate Social Responsibility.** The involvement of private sector organisations in philanthropy enhances their brand and legitimacy and also promotes community development.
- v. **The advancement of new technological tools (e.g. crowdfunding) in enhancing and facilitating giving in different West African countries.**
- vi. **The contributions of religious or faith-based philanthropy to national development in countries such as Senegal, Burkina Faso, Nigeria, and Cote d'Ivoire.**

## 3. Challenges for Philanthropic Support Organisations in West Africa

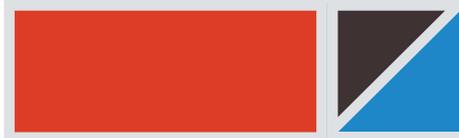
With regard to challenges for PSOs in West Africa, the following were identified:

- i. **The absence of favourable legal and regulatory frameworks for promoting philanthropy in many West African countries.** In countries like Nigeria, Cote d'Ivoire, Burkina Faso, and Senegal where there are regulatory frameworks, including registration processes, they tend to be cumbersome or bureaucratic. Regulation of philanthropic organisations is also often seen as a command-and-control mechanism rather than an incentive-based regulatory process. The absence of a favourable legal and regulatory framework includes the lack of tax incentives (e.g., tax exemptions) in some West African countries.
- ii. **The recent emphasis on counter-terrorism, money laundering and cross-border trafficking in a number of West African governments.** These negatively affect the ability of philanthropic organisations to mobilise cross-border resources because many countries (e.g., Nigeria, Cote d'Ivoire, Burkina Faso) respond by strictly enforcing and tightening regulations and imposing control mechanisms including scrutinising transactions of philanthropic organisations to prevent terrorist financing and money laundering.
- iii. **Directly related to the matter of legal and regulatory frameworks is the phenomenon of shrinking civic space across many West African countries.** According to CIVICUS Monitor, the civic space in West Africa is rated as obstructed and repressed<sup>37</sup>. Shrinking civic space manifests itself through, for example, administrative restrictions such as bureaucratic and burdensome registration processes and legislation that limits external funding, illegal surveillance and making demeaning public statements to undermine the credibility of CSOs among many others.
- iv. **Low donor interest and investments in supporting the growth of the philanthropic ecosystem in West Africa.** This is partly a result of the dwindling external donor funding in many West African countries.

36 <https://data.worldbank.org/indicator/BX.TRF.PWKR.DT.GD.ZS?locations=NG>

37 CIVICUS (2023). *Monitor: Tracking civic space*. Retrieved from: <https://monitor.civicus.org/globalfindings/africa/>. (Accessed: 8 November 2023).





- v. **Limited collaboration between international and local philanthropy support organisations in West Africa.** The findings from the study suggest that many PSOs' work is restricted to their national contexts, hence their interaction with transnational PSOs remains relatively limited.
- vi. **The lack of coordination and collaboration among philanthropic actors.** This creates challenges in promoting synergy due partly to the absence of an organised network of actors in the philanthropic space.
- vii. **Inadequate funding and limited capacity of philanthropic actors.** For instance, many organisations are dependent on external funding which is characterised by the absence of core funding. For this reason, many are unable to build their organisational capacity as funding is mostly project-based with little emphasis on organisational sustainability.
- viii. **Insufficient harnessing of the potential of local philanthropic practices across West African countries.** In particular, many philanthropic organisations, including PSOs, are unable to mobilise domestic resources or local philanthropy to support their operations and are hence reliant on external donor funding for their sustainability<sup>38</sup>. This affects their downward accountability, ownership, legitimacy and connections with their grassroots. Additionally, many individuals are unwilling to support or give to philanthropic organisations because of the perception that they are externally funded.
- ix. **The lack of structure for philanthropy in Francophone compared to Anglophone West African countries.** The philanthropic ecosystems in Anglophone West African countries are better developed than those of Francophone countries although there are exceptions such as Senegal.

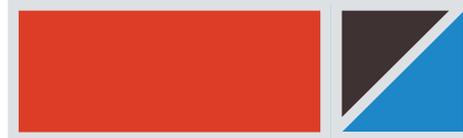
#### 4. Pathways to strengthen the philanthropy ecosystem in West Africa

With regards to pathways to strengthen the West African philanthropy support ecosystem, analysis of the discussion highlights the following:

- i. **Collaboration between philanthropic stakeholders to bridge existing gaps in their relationship and support governments' efforts to drive national and regional development in West Africa.** This requires active collaborative efforts between philanthropic actors and government institutions and officials.
- ii. **Promotion of synergy among different stakeholders on the creation of information, knowledge, innovation and training on philanthropy.** Additionally, there is a need for stakeholders to contribute to the development of emerging literature and a database on philanthropy from a West African perspective. This requires the development of a data hub (a philanthropy observatory) for collecting and disseminating data on philanthropic activities in West Africa which can serve as a stop-shop for providing insights and trends on philanthropy in the region. In particular, the role of academia would be critical in fine-tuning perspectives including the framing of philanthropy to reflect context-specificities. The promotion of synergy among stakeholders on philanthropy (e.g., policymakers, practitioners and academia) also relates to the practices, policies and management of outputs on philanthropy in West Africa. This will require the creation of a regional forum or network that will facilitate collaborations among stakeholders. The network will also add value through capacity building, research and providing funding opportunities.
- iii. **Engaging the youth in influencing philanthropic policies through advocacy.** Given that the youth are technologically savvy, their experience and expertise could be leveraged in promoting philanthropy in West Africa. This suggests the need to actively involve them in philanthropic discussions, which requires creating an enabling environment for their active participation in decision-making processes on philanthropy in West Africa.

38 APN (2023). *Mapping of philanthropy support actors in sub-Saharan Africa: Report on West Africa*. Retrieved from: <https://africaphilanthropynetwork.org/mapping-of-philanthropy-support-actors-in-sub-saharan-africa-westafrica/>. (Accessed: 8 November 2023).





- iv. **Ensuring the harmonisation and standardisation of the legal frameworks for regulating philanthropy in West Africa is critical in promoting the development of the sector.** While acknowledging that different countries have their unique legislations, these are often fragmented and therefore getting access to information is a challenge. This requires harmonising the different legislations and making the regulatory processes, including registration, simplified.

## CONCLUSION

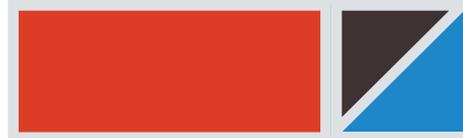
Although formalised philanthropy is a growing field in many West African countries, the practices of giving are not new. The philanthropic landscape is experiencing significant changes caused by factors including the growing recognition of HNWI, the emphasis on corporate philanthropy and diaspora remittances and advancement in technology aided by favourable policy changes. As a result, recent years have witnessed growth in PSOs and the development of the philanthropy support ecosystem as a whole. While PSOs have become significant actors in policy and academic discourse, there is limited understanding and documentation of their nature within the West African philanthropic ecosystem in terms of size, scope, collaboration and how to support the field. Against this backdrop, this policy brief presents the findings from desk research and perspectives of stakeholders on PSOs in West Africa using Benin, Togo, Burkina Faso, Cote d'Ivoire, Ghana, Nigeria and Senegal as case studies.

This brief highlights the findings that the dominant narrative of philanthropy reflects Western conceptualisation and there is no single or shared narrative and understanding of philanthropy in West Africa. The existing narratives on philanthropy therefore do not recognise the uniqueness and context-specificities of West African philanthropy. This suggests the need to redefine philanthropy to reflect the realities of West African countries. Despite differences in the philanthropic landscape in West Africa, some key trends include the diversity of PSOs (foundations, local and international NGOs, academic and research institutions, networks and coalitions) operating in the philanthropic ecosystem. Additionally, a mixed result was found regarding the legal, policy and regulatory environment for philanthropy. While some countries such as Nigeria and Senegal had well-developed philanthropic infrastructure (e.g., tax incentives and exemptions), the same cannot be said of Ghana and Burkina Faso due to the absence of policy and legal frameworks for organised philanthropy.

The study also found that many PSOs in West Africa operate at the national level which limits transnational collaborations. This is due to the absence of a regional network or forum that seeks to create a platform for stakeholders to engage with one another. Many opportunities for developing the West African philanthropy support ecosystem were also identified such as the growing recognition of diaspora remittances for development, advances in technology to facilitate giving, and the emergence of HNWI in many West African countries among many others.

However, concerns were raised about potential challenges that stand to affect efforts to promote the development of the philanthropic ecosystem. Prominent among them are the absence of favourable legal and regulatory frameworks, closing or shrinking civic space, lack of effective collaboration among stakeholders and lack of interest in investment in the development of the philanthropic ecosystem. From the findings, several recommendations emerge for stakeholders seeking to promote the development of the philanthropy ecosystem in West Africa.





## POLICY RECOMMENDATIONS

### 1. Create an enabling environment for philanthropy in West Africa

Although philanthropy in many West African countries is growing, existing national policies and regulations have not caught up with the changing dynamics of the sector. For this reason, many policies and regulations on philanthropy seem outdated. There is therefore the need for the creation of an enabling environment for the effective development of philanthropy. This includes simplifying the registration process for philanthropic organisations.

As part of efforts to create an enabling environment for philanthropy, governments should ease the strict measures on civic engagements in West African countries. Addressing the issue of shrinking civic space is crucial as this will create the opportunity for PSOs to function without significant state hindrance such as restricting external donor funding and rights of assembly.

### 2. Ensure effective implementation of incentive structures for philanthropy

As the findings from this study highlight, although many West African countries have tax incentives (e.g., tax reliefs or exemptions) for philanthropy, the challenge has been the effective implementation of such incentive structures. In some countries (e.g., Cote d'Ivoire and Ghana), the processes for claiming tax exemptions are not transparent, hence many philanthropic organisations are unaware of such provisions. For others, the processes are bureaucratic and cumbersome because of the absence of centralised government agencies or institutions for philanthropy. There is a need for government agencies to work collaboratively in streamlining the tax exemption processes to ensure transparency and accountability.

Also, the regulatory approach for philanthropy in West Africa should be one of incentive-based rather than command-and-control mechanisms. This requires that philanthropy support organisations engage in dialogue and advocacy with governments to specify the modalities for regulatory frameworks. In doing so, regional civil society networks such as the West African Civil Society Forum (WACSOF) at the ECOWAS should play a lead role in coordinating and bringing together philanthropic stakeholders and governments. Additionally, given the regional scope and expertise of WACSOF, it could lead efforts to harmonise and standardise the legal and policy frameworks for regulating philanthropy in West Africa by engaging with governments.

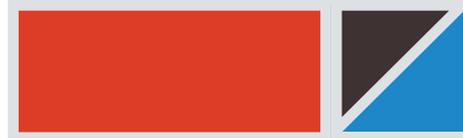
### 3. Increase collaboration between international and local Philanthropic Support Organisations in West Africa

As the findings highlight, collaboration between international and local PSOs in the West is relatively limited. There is therefore the need for stronger stakeholder engagement because collaboration between local and international PSOs has added value such as amplifying voice and impact, facilitating the sharing of resources (e.g., knowledge and funding) and enhancing visibility and credibility. Additionally, given that transnational collaborations among PSOs in West Africa are limited, it calls for the need to establish a regional forum or network that will create a platform and opportunities for stakeholders to collaborate with each other.

### 4. Resource Philanthropic Support Organisations in West Africa

Many PSOs are faced with the challenge of limited or inadequate funding. This has the potential of affecting their ability to undertake their activities effectively, threatening their sustainability. In resourcing PSOs, there is the need to leverage and mobilise domestic or local resources from individuals, communities and corporate organisations to support their work. This would require PSOs to demonstrate their credibility and legitimacy by promoting downward accountability. External donors should also play a role in supporting PSOs through the provision of flexible funding arrangements (e.g., offering core or overhead funding) that support the growth and sustainability of PSOs in West Africa.





## 5. Create a shared narrative knowledge and database on philanthropy in West Africa

Given the absence of a comprehensive understanding of philanthropy from a West African perspective, there is an urgent need for the creation of information and knowledge on the conceptualisation of philanthropy that takes into account diverse perspectives. This will also require the active involvement of academia in fine-tuning the concept of philanthropy to reflect West African realities.

In particular, bridging the gap in knowledge on philanthropy between Anglophone and Francophone West Africa would be particularly useful. This will require the development of a regional database, data hub or philanthropic register that collects and disseminates information on philanthropic activities. Investments in research on philanthropy will be crucial in developing evidence-based policies and practices on philanthropy in West Africa.





**VISIT**



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