



#02/26

ceps

JUNE 2026

Philanthropie Aktuell

EDITORIAL

Dear readers,



We are witnessing something like a twilight of the gods in philanthropy. At this turning point, grant-making foundations are stepping down from their pedestals and seeking to engage with grantees on an equal footing. Discussions are centered on trust-based approaches, participation, and core funding. This phenomenon can be explained by societal change.

But there is another simple and clear explanation: an increasing number of people working in grant-making foundations previously worked in operational nonprofits (NPO). Therefore, these staff have personal experience of the grantee side. Their understanding of the challenges of project-based funding means they can now advocate internally for greater trust in the NPO supported by the foundation.

Better cooperation between grant-making foundations and grantees also benefits society as a whole: it promotes transparency and impact orientation, and helps ensure that more resources are directed towards addressing current challenges. However, one hope is unlikely to be fulfilled: grant writing will not become less time-consuming, as foundations have limited assets, and the competition for grants is constantly increasing.

Wishing you a pleasant read.

Georg von Schnurbein

CONTENT

Foundations and Grantees	01
Fördermonitor 2026	02
Interview with Monika Wirth	03
Impact Management	04
Calendar	04

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Rethinking relationships between foundations and grantees

Many social challenges cannot be solved within short-term project cycles. They often require long-term relationships, local expertise, and organizations that can operate on a stable footing. Nevertheless, many nonprofit organizations (NPO) remain heavily dependent on time-limited project grants, detailed budgets, and extensive reporting requirements.

By Julia Oestreich

The current discussions in the grant-making sector address these challenges. They ask not only which projects should be supported, but also how grant-making should be structured so that NPO can have a lasting impact.

Why new funding approaches are emerging

In recent years, various approaches and practices have gained prominence. Terms such as trust-based philanthropy, participatory grantmaking, and core funding do not simply refer to individual new tools. Rather, they describe different responses to the same fundamental question: How can grant-making relationships be made more collaborative, flexible, and effective?

Trust-based philanthropy emphasizes trust, dialogue, and the resulting reduction in administrative burdens. Participatory grantmaking explores how beneficiaries or local stakeholders can be more closely involved in funding decisions. Unrestricted grants focus on the NPO itself: Funding is needed not only for individual projects, but also, and above all, for organizational structures, staff, strategic development, and the capacity to learn.

Impact isn't limited to projects

Traditional funding models often rely on clearly defined projects, measurable goals, and standardized impact criteria that focus on the activities or outputs delivered. This ensures comparability and transparency. At the same time, it puts pressure on NPO to translate long-term development work into short-term project logic.

But impact rarely stems from individual activities alone. It depends on whether an organization can plan reliably, retain qualified staff, respond to change, and learn from experience. An organization that builds trust in a neighborhood over many years often cannot fully capture its impact in a single-year project. Greater trust does not mean less professionalism. It is not a matter of abandoning strategy, diligence, or accountability. Rather, the nature of collaboration is changing. Alongside reports and metrics, conversations, feedback processes, and shared reflection are becoming important. The focus is shifting from the mere monitoring of individual activities to the question of what conditions organizations need to be able to work effectively.

Who defines impact?

New funding approaches also bring about changes in roles and decision-making processes. Who decides what counts as impact? Which experiences are taken seriously? And what kind of knowledge informs funding decisions? In our consulting engagements at Con-Sense, we discuss these questions with both funding organizations and those receiving funding.

Local organizations and initiatives, in particular, often possess deep practical knowledge. Through their daily work, they are familiar with target groups, contexts, and obstacles. If this knowledge is taken into account more fully, funding decisions can be made that are more realistic and better aligned with actual needs. One possible example of this is a funding process in which local partners are not only invited to submit applications after the call for proposals has been issued, but are already involved in the development of the funding strategy. This allows practical experience to be

incorporated at an early stage and helps ensure that requirements, timelines, and impact goals are better aligned with actual on-the-ground conditions.

At the same time, foundations are also facing increasing demands. The number of applications is rising, social issues are becoming more complex, and expectations regarding transparency, impact, and accountability are growing.

Funding organizations must therefore increasingly set priorities in their funding decisions, assess risks, and ensure that their decisions are transparent. This requires not only greater trust, but also a deliberately structured collaboration. Trust and responsibility are not opposites; rather, they must be developed together.

Grant-making becomes a shared learning practice

From an organizational consulting perspective, one thing becomes clear again: impact is created where NPO can work strategically, learn, and develop

partnerships. To do so, they need not only project funding but also the freedom to act and stable relationships with their funding partners. Current developments in the funding sector can therefore be understood as a shift: away from exclusively project-oriented funding, toward a funding practice that is more relationship- and learning-oriented. This does not replace existing models; rather, they are supplemented by approaches that place greater emphasis on trust, flexibility, participation, and organizational development.

The key question is therefore no longer simply what is being funded, but also how funding relationships must be structured to ensure that impact remains possible in the long term under complex conditions.

Julia Oestreich

is an expert in philanthropy and impact-driven financing at Con-Sense, a spin-off of CEPS that supports organizations on strategic and operational matters.

Fördermonitor 2026: What NPO expect from foundations

The Fördermonitor 2026 paints a mixed picture: While many nonprofits are satisfied with their relationships with foundations, they also criticize reporting requirements, lack of transparency, and overly restrictive guidelines. They are calling for greater reliability, flexibility, and a partnership based on mutual respect.

Foundation funding is essential for many NPO. The Fördermonitor 2026 shows how NPO in Germany perceive foundation funding practices and what changes they anticipate. The report is based on 546 responses from an anonymous survey conducted in Germany in the Fall of 2025. Seventy-four percent of NPO are very satisfied with their current relationships with foundations. Foundations that listen, respond flexibly, and handle reporting requirements pragmatically are highly valued. It also becomes clear that the quality of funding practices varies greatly.

Bureaucracy and power imbalances

The NPO surveyed cited extensive reporting requirements (41%), inflexible funding guidelines (34%), and the need to align projects closely with the foundation's goals (32%) as their biggest challenges. Added to this are a one-sided focus on innovation and the high importance placed on networks. Tensions are particularly evident among the group of dissatisfied NPO: 62% see inflexible use of funds, a lack of equality, and a noticea-

ble power imbalance as major problems, while only 11% of satisfied NPO share this view. 40% report that they are unable to speak openly about their own needs.

Desire for transparency and autonomy

NPO have clear expectations. During the application phase, 70% want foundations to publish their funding priorities, criteria, and guidance on applicants' chances of success transparently. 69% expect meaningful feedback in the event of rejection, 64% want accessible points of contact before submitting an application, and just as many want simpler, resource-efficient forms. During the funding phase, planning security and flexibility are the top priorities: 81% want multi-year funding commitments, 68% want more flexible funding, and over 68% emphasize the need for greater autonomy in how funds are used.

Trust as a lever for impact

The Fördermonitor 2026 also provides data on the prevalence and effects of

trust-based funding. Trust-based funding is widespread but is not consistently implemented. 95% of NPO rate its effects as very positive or positive. Specific benefits cited include a more strategic and efficient use of resources, greater psychological safety, and an organization perceived as more resilient. Good funding practices thus have an impact beyond individual projects and strengthen the structures and capacity to act of NPO.

What does this mean for Switzerland?

Foundations that combine transparent criteria, reliable multi-year commitments, flexible use of funds, and streamlined reporting with a trust-based approach empower NPO as independent partners. These principles of sound grant-making are also relevant for Swiss foundations and NPO and provide a framework for dialogue on how to structure grant relationships in a way that is effective, fair, and sustainable.

Dr. Ruth Gutsch (Lechler)

is a research associate at CEPS

«Everything that also keeps a friendship alive: trust, respect, and openness.»

Interview with Monika Wirth, Executive Director of the Sophie and Karl Binding Foundation

CEPS: How have the relationships between foundations and grantees changed in recent years?

M.W.: The idea that foundations and grantees should meet on an equal footing has been promoted for years as the standard for a funding relationship. This is now becoming a reality. Grantees are no longer viewed as supplicants, but as experts in their respective fields who can achieve greater impact with a foundation grant. And foundations do not simply distribute funds but use their expertise to seek out collaborative funding relationships in which they can exchange insights on successes, as well as mistakes or unmet goals. Entirely new possibilities also arise when the traditional roles of fund-seeker and fund-distributor are softened or eliminated, for example, by the use of new models such as participatory funding. The use of AI, it seems to us, will be a challenge. If AI tools are used on both sides – by grantees and foundations – to establish contact or review documents, it will become nearly impossible to recognize what is personal and unique. But AI is developing at such a fast pace that solutions may emerge for this issue as well.



Monika Wirth has worked in various roles in the foundation sector for 20 years. She has served as Executive Director of the Sophie and Karl Binding Foundation since 2018. In her view, a transformation in the relationship between foundations and grantees offers an opportunity to break away from traditional roles and establish grant-making relationships based on trust, efficiency, and impact.

CEPS: What role do trust and long-term support play in practice?

M.W.: Trust is the absolute foundation of a funding relationship. Without being able to trust an organization – its ideas, goals, governing bodies, structures, funding, and so on – we cannot provide funding. From our perspective, long-term funding – unlike short-term or one-time support – offers the opportunity to get to know an organization in depth, to accompany it, and, in the best case, to

further develop it together. And from the organization’s perspective, the predictability provided by long-term funding allows it to focus on its core mission.

CEPS: Core funding, flexible funding models, and greater involvement of grantees are currently the subject of intense discussion. What trends are you observing in practice?

M.W.: We are seeing a shift away from short-term project funding, which forces organizations to break their operations down into small, project-based chunks. Funding approaches such as core funding and long-term, collaborative, or participatory funding models offer entirely different opportunities for cooperation and development that conserve resources and reduce stress on both sides. We have noticed that many foundations are willing to rethink and adapt their traditional funding conditions. But such changes also require a lot of discussion – and thus time – on the part of the foundations. And traditional project funding isn’t entirely wrong either. There are still many organizations that are actually only looking for funding for a one-off project, often just small grants. In other words, one approach should not come at the expense of the other.

CEPS: Many organizations report increasing financial pressure. Does this affect discussions between foundations and grantees?

M.W.: In fact, we haven’t noticed any major changes in our interactions with organizations. In our experience, communication with grantees is characterized by understanding and respect in the vast majority of cases.

CEPS: In many places, the number of grant applications is on the rise. How can a foundation still maintain close, high-quality relationships with its grantees?

M.W.: This is particularly challenging when we receive applications that are completely unsuitable. In such cases, we must assume that the potential grant partner has not taken the time to familiarize themselves with our foundation, which does not establish a good foundation of trust. In those situations, we may

sometimes be a bit curt. But otherwise, our approach is this: If someone takes the time to reach out to us in a way that aligns with our core values, we’re happy to invest time in that funding relationship. It is important to us to understand the organizations and their context, which is why we want to engage with current social realities and upheavals, exchange ideas with other funding organizations, collaborate – in short: remain open and attentive.

CEPS: In your personal view, what constitutes a good funding relationship today?

M.W.: Everything that also keeps a friendship alive: trust, respect, and openness.

CEPS: Thank you very much for these insights!

The **Sophie and Karl Binding Foundation**, based in Basel, is a charitable grant-making foundation active throughout Switzerland. It is committed to environmental, social, and cultural causes by supporting projects through grant applications, initiating its own projects, and entering into long-term partnerships.

CEPS INSIGHT

Podcasts available

CEPS makes its research available in a variety of formats. In the podcast “Unisonar,” our director, Georg von Schnurbein, explains why giving is rarely entirely selfless – and why that is not a problem. In the podcast “Philanthropisms,” our senior researcher, Oto Potluka, offers insights into the dynamics of volunteerism in Central Europe.

Listen to the Unisonar podcast with Georg von Schnurbein: <http://bit.ly/43ajKqI>

Listen to the Philanthropisms podcast with Oto Potluka: <https://bit.ly/4dJ8MyD>

Swiss Foundation Report 2026

This is the 17th edition of the report, published jointly by SwissFoundations, the Zentrum für Stiftungsrecht, and CEPS. It contains the latest figures, facts, and trends from Switzerland and abroad, and helps to build a stronger knowledge base in the field of foundations.

Download here for free: <https://ceps.unibas.ch/de/publikationen/#c:1576>

Why impact management matters

In realistic terms, how long does it take for an activity's impact to become visible, and how should a small organization deal with this? This question strikes a chord when we talk about impact management and impact-driven approaches.

If we define impact as the desired social change, then it can certainly take a long time, and above all, it becomes difficult to demonstrate the specific contribution of a small NPO activities to that change, given the many other factors at play. Does this mean that small NPO should ignore impact management?

Absolutely not – because impact-oriented work does not primarily mean measuring and demonstrating impact all the way down to its societal effects, but rather, aligning one's strategy and organization in such a way that planned activities contribute as effectively as possible to achieving the impact goal. In this respect, impact orientation forms the basis of nearly all internal and external processes in NPO – from the development of the mission statement, through organizational culture, to the strategic planning of projects and activities. In all these areas, clarity about impact goals and the underlying impact logic helps organizations pursue their goals as efficiently and effectively as possible.

For small and medium-sized organizations, it is therefore worthwhile to build up impact management capabilities in a targeted manner. After all, those who understand and can clearly communicate

their own impact logic make more informed decisions, use resources more consciously, and strengthen their credibility with funding partners, employees, and the public at the same time. Impact management is not simply an additional reporting tool, but a core leadership and learning competency. It means making one's own organization more effective, resilient, and sustainable, and shaping their contribution to society more deliberately and sustainably. **The CAS Wirkungsmanagement in NPO begins on August 17, 2026.**

Dr. Elisabeth Hasse

Learn more about the CAS Wirkungsmanagement in NPO:
<https://ceps.unibas.ch/de/cas-wirkungsmanagement-in-npo/>

NUMBER OF THE QUARTER 41

Our non-representative LinkedIn survey found that 41% of respondents reported a significant increase in grant applications and requests in 2026 compared to the previous year. Only 10% reported receiving fewer applications. This raises the question of how grant-making foundations should respond to this potential increase in workload.

Philanthropy in Europe

The cross-national study reveals EUR 104.5 billion in annual philanthropic giving, while noting major data gaps in our sector.



This study by the European Research Network on Philanthropy (ERNOP) maps the best available data from 2022 on five forms of philanthropic contributions across 23 European countries. The study identifies households as the largest source of philanthropic giving at EUR 52 billion, followed by corporations (EUR 21.5 billion), foundations (EUR 20.6 billion), bequests (EUR 8.4 billion) and charity lotteries (EUR 1.9 billion).

Philanthropic giving in Switzerland is EUR 6.3 billion, ranking the country fifth in Europe. With one of the world's highest densities of charitable foundations, Switzerland's foundation sector is Europe's third-largest source of foundation giving at EUR 3.1 billion. As the study also assesses data quality in philanthropic giving, it is important to note that significant amounts remain invisible due to data gaps and inconsistencies. Thus, the figures presented in the study should be considered lower-bound estimates. The mapping and country-level estimates of philanthropic giving in Switzerland were conducted by the research team at CEPS.

Kinga Horvath

Link to the study:
<https://ernop.eu/new-ernop-study-on-philanthropy-in-europe-now-available/>

CALENDAR

Executive Education:

Beste Stiftungsratspraxis XIV
23 June 2026 – Zurich

NEWLY REVISED!

CAS Wirkungsmanagement in NPO
3 modules – Sarnen & Basel
Start: 17 August 2026

Better Foundation Governance
Stiftungsratsseminar – Hotel Odelya, Basel
3-5 September 2026

Strategisches Finanzmanagement in NPO
Intensiv-Lehrgang – Gunten
2-6 November 2026

MAS/DAS in Nonprofit Management & Law
Start at any time
[Register now-> CEPS Executive Education](#)

FURTHER DATES

17. ISTR Conference
ISTR
14-17 July 2026, Lisbon, Portugal

15. Basler Stiftungstag
Stiftungsstadt Basel
25 August 2026, Zentrum Johannes

Zewo-Tagung 2026
ZEWO
1 September 2026, Volkshaus Zurich

NPO Finanzkonferenz 2026
NPO Finanzforum
3 September 2026, Lucerne

25. Schweizer Stiftungssymposium
SwissFoundations
8 September 2026, Kursaal Bern

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LAYOUT & PICTURES
a+ GmbH
AI cover image / © Schulthess-foto
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Translated with the assistance of DeepL

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