

# Research Report

## Findings from a Scoping Study on Mapping African Philanthropic Foundations in Ghana, Nigeria and Cameroon

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## INTRODUCTION

This report presents the findings of a scoping study on mapping African philanthropic foundations in Ghana, Nigeria and Cameroon. While the field of African philanthropy is not new, it is growing and rapidly changing in many countries. The increasing emphasis on African philanthropy is due in part to sustained economic growth and development experienced in many African countries characterised by the rising number of High-Net Worth Individuals (HNWIs), African-middle-class as well as private and corporate foundations many of whom are motivated to use the philanthropic space to contribute to socio-economic improvement in the lives of Africans (African Grantmakers Network, 2013).

Although discussions of African philanthropy are gaining much attention in the philanthropy literature in recent years, they have mostly focused on the conceptualisation and dimensions of African philanthropy (see Moyo, 2011; Atibil, 2014; Fowler, 2016; Kumi, 2019a; Fowler and Mati, 2019; Bridgespan Group, 2021) to the neglect of African philanthropic foundations. More importantly, across the globe, philanthropic foundations take on prominent sociopolitical and economic roles, including wealth distribution, and in many African countries, they have become more visible in policy and academic discourses, yet there is little empirical understanding of African philanthropic foundations as organisational forms in the philanthropy literature (Jung et al., 2018; Toepler, 2018). There is therefore paucity of information on African philanthropic

foundations in terms of their size, scope, resource mobilisation strategies, motivations, areas of interests, operating models and the nature of their grant-making and funding priorities. At the moment, there is lack of even the most basic data on African philanthropic foundations and therefore information on, for example, “the final size of the sector and of individual foundations are hard to find or nonexistent” (von Schnurbein and Perez, 2018:1920). The lack of data on African philanthropic foundations therefore is an important knowledge gap.

Drawing on quantitative survey data with 55 African philanthropic foundations in Ghana, Nigeria and Cameroon, this study attempts to address this gap by mapping the scope of the African philanthropic foundations landscape. In doing so, this study seeks to provide empirical data aimed at giving a portrait of the foundation environment and discusses the peculiarities of philanthropic foundations by highlighting their scope, size, governance structure, regulation, decision-making processes and organisational finances and instruments used in undertaking charitable activities.

This report is structured into six sections. Second section presents the research methodology. This is followed by a presentation of the research findings from Ghana, Nigeria and Cameroon in third, fourth and fifth sections, respectively. In presenting the findings, the first part of each section provides an overview of the foundation’s environment focusing on organisational types, year and of rationales for establishment. The second focuses on the regulatory environment of philanthropic foundations followed by that of organisational directions and decision-making. Next, I present the findings on organisational finances and the instruments for undertaking philanthropic activities and priority areas of foundations. Sixth section presents some concluding remarks.

## RESEARCH METHODOLOGY

This study is informed by a quantitative research design that involves the use of a structured questionnaire administered to 55 African philanthropic foundations in Ghana, Nigeria and Cameroon. The study adopted a random sampling technique with the sampling frame comprising all ‘African philanthropic foundations’ in these countries. The structured questionnaire was used in mapping the similarities and variations in the types of philanthropic foundations in each country. The questionnaire was grouped into four sections focusing on organisational information, organisational direction and decision-making, financial information and giving out focusing on instruments for undertaking philanthropic activities and funding priorities. The survey questionnaire consisted of 31 questions with multiple choice answers. Most of the questions were closed-ended with a few being open-ended.

The questionnaire was administered using SurveyMonkey and was sent to 150 philanthropic foundations in the three countries. After continuous follow-ups and weekly reminders, only 55 foundations completed the survey. In particular,

11, 21 and 23 responses were from Ghana, Nigeria and Cameroon, respectively. The response rate of 36.6% is considered satisfactory given the difficulty involved in getting the foundations’ leaders and their representatives to participate in this study. More importantly, it is worth mentioning that it is rare to achieve a 100% response rate in organisational questionnaire that is not coercively administered (Rogelberg and Stanton, 2007).

The survey data was analysed using descriptive statistics in the form of central tendencies (e.g., mean, median and mode, range, minimum and maximum), frequencies and percentages which were used in generating trends and patterns in the data. The data was analysed using IBM Statistical Product and Service Solutions (SPSS) 25.0.

## KEY FINDINGS: GHANA

### Organisational Characteristics

#### *Gender and position of respondents*

In terms of the gender of respondents, of the 11 surveyed foundations, 4 (36.4%) and 7 (63.6%) were female and male, respectively. The majority of respondents, 6 (54.5%), self-identified as directors while a section, 4 (36.4%), reported being founders with a small proportion, 1 (9.1%), being managers.

#### *Types of philanthropic foundations*

With regards to the organisational form, 4 (36.4%) and 3 (27.3%) foundations reported being independent foundations and community foundations, respectively. In addition, 2 (18.2%) were philanthropy infrastructure support organisation. Other organisational forms include philanthropic association and non-governmental organisations (NGOs). The findings from this study suggest that for philanthropic foundations in Ghana, independent foundations remain the dominant type. The increasing growth of private independent foundations is consistent with the pattern of individual and family wealth creation in Ghana in recent years. For instance, in 2019, it was estimated that Ghana had about 11,522 HNWI (individuals worth over US\$0.5 million) (Knight Frank, 2020). Similarly in 2016, Ghana had 2300 millionaires (individuals with assets over US\$1 million) and 30 UHWI (Knight Frank, 2017). The finding on the dominance of private foundations in Ghana is reflective of the trend reported in Australia, USA, Canada, China and Italy (see, e.g., Ricciuti and Turrini, 2018; Chan and Lai, 2018; Elson et al., 2018; McGregor-Lowndes and Williamson, 2018).

In Ghana, private independent foundations are often established by individuals to immortalise or celebrate the achievement of their founders (Kumi, 2019b). Unlike in other contexts where private independent foundations are established by the wealthy ones who make grants to charitable organisations using interests from their endowments, most private independent foundations in Ghana are supported by their founders while others rely on external

donors' support. Aside from private philanthropic foundation, the establishment of philanthropy infrastructure support organisations is also gaining much prominence in recent years as part of efforts by stakeholders in the philanthropic space to streamline their operations in the country.

### *Year of establishment*

With regards to the year of establishment, the majority, 3 (27.3%), of the surveyed foundations were established in 2018. The oldest foundation was established in 2000 with the youngest dating from 2019. The average establishment age was 2013. The results suggest that the establishment of foundations (e.g., corporate and private) in the Ghanaian philanthropic space is a recent phenomenon. While comprehensive data on the number of foundations is lacking, the recent years have witnessed a significant growth (Kumi, 2019b). However, the lack of data does not help in accessing data in comprehending the diversity of the foundations landscape in the country.

### *Reasons for establishing philanthropic foundations*

The results from the survey suggest that the rationales for establishing foundations are varied. However, it is important to mention that the purpose for establishing foundations is influenced by their organisational forms. For instance, some respondents for philanthropic infrastructure organisations explained that among the reasons for their establishment include the creation of an enabling environment for philanthropy and social investment, advocating for the mobilisation of domestic resources as well as developing strategic and innovative philanthropic platforms. On the other hand, foundations that focus on social welfare, service delivery and advocacy also mentioned the need to support the vulnerable in society, improve the standard of living of the marginalised, supporting women's empowerment and rights as well as promoting active citizenship for inclusive development. For many Ghanaian philanthropic foundations, their engagement in advocacy and the pursuit of policy changes is increasingly receiving attention in recent years. For example, organisations such as STAR-Ghana Foundation often engage in policy issues on social accountability and awareness-rising. In Ghana, many philanthropic foundations have a history of public policy engagement and often undertake advocacy and watch-dog activities. However, this is common among donor-sponsored foundations rather than individual and corporate foundations. The underlying rationale is that private and corporate foundations are often careful not to involve themselves in advocacy work especially against the government for fear of being tagged politically which also has implications on their businesses<sup>1</sup>.

In general, the rationale for the establishment of philanthropic foundations is informed by several interlocking factors prominent among them include the need to respond to existing demands in society, providing opportunities for philanthropists to express and pursue their philanthropic interests. For instance, one of the reasons for the establishment of the Osei-Kusi Foundation was the need to offer mentoring and coaching services and the provision of leadership skills development for the youth. This aligns with the philanthropic interests of the founder<sup>2</sup>. In fact, as Anheier and Leat (2013) have argued, philanthropists establish their foundations because it provides them a legal instrument for pursuing their philanthropic interests. More importantly, as the findings in this study have shown, philanthropic organisations are established to provide additional resources in supplementing government's service delivery roles. The qualitative data from this study suggests that philanthropic foundations play complementing roles in the health and educational sectors. For example, according to one respondent of a philanthropic foundation, the organisation was established "to give access to quality education to girls in slums"<sup>3</sup> while another mentioned the need "to improve standard of living for people in deprived communities"<sup>4</sup>.

Aside from service delivery, other foundations were established to support and promote advocacy work especially on women's rights and empowerment. According to a representative of the African Women's Development Fund, the organisation was established to resource women's rights organisations and also promote women's rights across Africa. A similar statement on empowering women as a key motivating factor for establishing foundations was also shared by the representative of TERIA Foundation who explained that it was established "to empower individuals, women groups and communities".

### *Country of operation*

A majority of the surveyed philanthropic foundations, 9 (90.9%), operated mainly in Ghana with their activities spreading across the country. Only one foundation (i.e., AWDF) operated across the African continent. The results suggest that for Ghanaian philanthropic foundations, they operate nationally. For this reason, it could be argued that foundations in Ghana tend to give locally rather than across borders. This finding is in-line with the observation that among African philanthropists, giving is local (Ansah, 2018). For instance, according to Bridgespan Group (2020), between 2010 and 2019, 81% of 64 large African gifts were given by philanthropists within their own countries. However, there are a few instances where

<sup>2</sup>Representative of the Osei-Kusi Foundation.

<sup>3</sup>Representative of Achievers Ghana Education Foundation.

<sup>4</sup>Representative of Transformational Empowerment and Rural Integration in Africa (TERIA Foundation).

<sup>1</sup>Representative of a philanthropic foundation in Ghana.

cross-border giving occurred mainly in response to disasters such as Ebola. In general, giving by philanthropic foundations in Ghana is often geography and community specific rather than international in nature.

### Regulation of Philanthropic Foundations

The survey results indicate that although Ghana lacks a dedicated legal structure for foundations, all the surveyed foundations (100.0%) were legally registered as Companies Limited by Guarantee under the Companies Code 1963 (Act 179). The results also show that the foundations were registered with the Registrar General's Department and the Department of Social Welfare (DSW) as required by the Companies Code 1963 (Act 179). Majority, 8 (81.8%), of foundations reported that they were legally registered in Ghana with only a few, 2 (18.2%), having registration status in Ghana, the United States and South Africa. The majority of the foundations were registered at the national level in Accra (73.0%) with a small proportion reporting that they were registered in cities at the regional and international levels (27.0%).

With regards to perceptions on the complexity of the registration processes, the majority of respondents reported that the registration process was moderate, 7 (63.6%), while a small section, 1 (9.1%), and, 3 (27.3%), mentioned that it was complex and easy, respectively. For this reason, it could be argued that the registration processes and procedures for philanthropic foundations are simplified. The results from this study indicate that the registration period for the foundations was between 0 and 4 months. However, some commentators have argued that despite the 'easiness' of registering a foundation in Ghana, the influence of bureaucracy often makes the process cumbersome. For example, Adomako et al. (2015) argue that the registration for businesses, including foundations, can take more than 60 days.

In terms of specific legal and policy frameworks, the results show that respondents had diverse understandings. For example, many foundations' representatives mentioned that to be fully recognised as a legal entity, they were required to register with the RGD and the DSW. These are some responses provided on the legal and regulatory frameworks: "you should be legally registered with the RGD and the DSW before you can operate under the law or constitution of Ghana". Another added: "for you to be recognised fully, you need to register with the DSW". This clearly indicates that there was some awareness on the regulatory frameworks guiding the work of philanthropic foundations.

### Organisational Direction and Decision-Making

The results show that the operations of all the surveyed philanthropic foundations were guided by a clearly defined vision. However, with regards to the mission of foundations, a few organisations, 2 (18.2%), indicated that they were not

sure of their organisational mission. Notwithstanding, the results show that the legal forms of philanthropic foundations allow them to define their mission and vision broadly. Informed by this, the mission and vision of foundations define their scope of operations. For instance, two respondents stated the mission of a philanthropic foundation as follows: "to grow innovative and effective giving in Ghana" and "to have a world where all African women live in peace, with dignity and justice and where there is equality and respect for women's rights".

The results from this study show that the charity policies of philanthropic foundations were determined largely by the board. In fact, the majority of the foundations, 10 (90.9%), reported that their board were directly responsible for decision-making on their charity policies. On the other hand, a small section, 1 (9.1%), mentioned that their charitable policies were decided upon by a committee with only member of the organisation. The finding therefore suggests that the board played significant roles in influencing and shaping the foundations' strategies in supporting their charitable activities. This finding chimes with existing studies that highlight the role of foundations' board in determining their charitable activities (Boesso et al., 2017).

### Organisational Finances

#### Assets

The results show that philanthropic foundations in Ghana are distinguished by their smaller size compared to countries such as South Africa and Nigeria. A small section of the foundations, 4 (36.4%), and, 3 (27.3%), had an asset of value between US\$1000 and US\$10,000 and above US\$50,000, respectively. Only two foundations representing 18.2% had assets of between US\$25,001 and US\$50,000. The results clearly show that the assets base of the foundations is made up of individual community accumulation of wealth and savings made from donor-sponsored projects. It is worth noting that while some foundations such as AWDF and STAR-Ghana Foundation may have large assets due to support from their donors, many foundations have relatively small assets because they tend to be operating rather than grant-making foundations. One reason accounting for the small assets of foundations is their inability to create endowment or reserves. As the findings from this study indicate, the majority of foundations, 7 (63.6%), reported not having reserve funds or endowments.

Among the reasons accounting for the lack of endowment among foundations in Ghana is that there is no clear-cut law as to whether the status of a foundation relates to its endowment fund. In addition, many corporate foundations such as MTN Foundation, Ecobank Foundation, ENI Foundation, Newmont Foundation and Vodafone Foundation are often established to implement their corporate social responsibility programmes. These foundations although are registered in Ghana, their operations and philanthropic activities are supervised globally and therefore

create a challenge for them to invest in endowments especially if it is not in the strategic interest of the company. More importantly, for community foundations, they tend to depend on resources from community members, which makes it difficult for them to create endowments or reserves. This in turn exposes them to financial uncertainty and vulnerability. Similar observations have been made in the literature (see, e.g., Calabrese, 2013; Sloan et al., 2016).

### *Annual income, expenditure and sources of funding*

Many of the foundations, 6 (54.5%), reported having an annual income of under US\$100,000 while only two foundations indicated having an income of over US\$1000,000 and between US\$500,000 and US\$1000,000 each. With regards to annual expenditure, the results show that many foundations, 5 (45.5%), spend less than US\$100,000 annually. On the other hand, three foundations (27.3%) reported having an annual expenditure of between US\$300,000 and US\$500,000. It was reported that many foundations got their funding from sources such as sponsorship or donations (45.5%), grants (45.5%), member contributions (45.5%), community members, income-generating activities (18.2%) as well as fundraising (36.4%). As the findings have shown, sponsorships, grants and member contributions remain the biggest sources of funding or capital for foundations in Ghana. Another significant finding is that for many private foundations, they rely on ongoing support from their founders.

### *Channel of communication about grants availability*

Many foundations, 6 (54.6%), reported that they communicated the availability of their grants through calls for proposals (advert in the media) while, 3 (27.3%), solicited for proposals through their organisational website. On the other hand, two foundations (18.2%) mentioned headhunting for relevant partners. Many foundations have developed unique project implementation system often in demand or response to external donor requests due to their operating rather than grant-making nature. Notwithstanding, the recent years have seen the establishment of intermediary and grant-making foundations such as STAR-Ghana Foundation and AWDF. For instance, STAR-Ghana Foundation with support of donor such as DFID, USAID and DANIDA remains the largest local donor for many civil society organisations (CSOs) in Ghana. STAR-Ghana Foundation uses different funding mechanisms such as competitive funding, strategic opportunities fund, managed calls and parliament fund<sup>5</sup>. For instance, in 2013, the foundation disbursed over US\$7.5 million to 40 CSOs. Similarly,

it also provided about GH¢5170,400 (US\$941,000) to 26 CSOs between 2018 and 2019 as part of its election-related programmes.

In relation to how foundations receive or accept proposal, the majority reported email submission and donors' online application portal as the dominant channel. It was also stated by some representatives of grant-making foundations that applications submitted must align with their organisation's mission and vision must be in-line with their organisational mission and vision.

## **Giving Out**

### *Priority areas of philanthropic foundations' giving*

The results show that education, 8 (72.7%), and health sectors, 7 (63.6%), are the largest funding priority areas for many foundations. Foundations' funding is oriented towards social welfare and its related fields. Other activities such as gender promotion, 6 (54.5%), humanitarian responses and relief services (e.g., food provision and shelter), 5 (45.5%), child protection, 5 (45.5%), also remain as top funding areas. A small section of foundations, 4 (36.4%), focused on policy and civil society and knowledge generation, 3 (27.3%), respectively. Other areas included women's rights, economic security and justice as well as the promotion of philanthropic activities. The findings therefore indicate that Ghanaian foundations' funding play a complementary role to government's efforts particularly in the areas of education, health and social services. Similar findings about the foundations' funding priority areas and the complementarity of their roles have been highlighted in China, Canada and Russia (see Elson et al., 2018; Chan and Lai, 2018; Jakobson et al., 2018).

### *Instruments for philanthropic foundation's funding*

In giving out their funding, many foundations 6 (54.5%) mentioned collaborations as the main instrument. Foundation grants, 5 (45.5%), were also an important instrument used. A small section, 4 (36.4%), of foundations reported using scholarships and direct payment as instruments for their charitable activities. Interestingly, foundation grant was the most preferred instruments, 4 (36.4%). Aside from this, scholarship also emerged as an important preferred instrument for undertaking philanthropic activities, 3 (27.2%).

### *Recipients of philanthropic funding*

Women were the top recipients for the majority of the surveyed foundations, 7 (63.6%). Children and youth were also reported as the group that received significant funding from a large section of philanthropic foundations, 6 (54.5%). Other groups include old people, leaners, orphans and environmental activists.

<sup>5</sup>For details on the types of grants by STAR-Ghana Foundation, see <https://www.star-ghana.org/our-work/grants>.

### *Current donor trends*

The qualitative data from the survey suggests that in Ghana, current donor trends and donors' focus areas include addressing violence against women, women's empowerment and participation in decision-making processes, education, rural development and education. Other areas of focus are private sector development and anti-corruption. More importantly, it was reported that given the recent COVID-19 pandemic, many donors were shifting their priorities and funding modalities towards COVID-19-related activities such as recovery and resilience of communities. Aside from these, job creation, social innovations and economic empowerment have become an area of concerns for many donors in Ghana.

## **NIGERIA**

### **Organisational Characteristics**

#### *Gender and position of respondents*

Majority of the respondents were male, 12 (57.1%), compared to, 9 (42.9%), females. In Nigeria, the distinction between founder and director is unclear as many respondents, 8 (38.1%), self-identified as either founders or directors with only a few, 4 (19.0%), being managers.

#### *Types of philanthropic foundations*

The results from this study show that there are different organisational forms such as beneficial organisations, charitable trusts, independent foundations, corporate foundations and community foundations operating in the Nigerian philanthropic landscape. In particular, the dominant type of foundations reported was independent foundations, 9 (42.9%), followed by charitable trusts, 4 (19.0%), community and corporate foundations, 2 (9.5%). The finding on dominance of independent foundations in Nigeria is reflective of the wider trend reported in the literature (see Ricciuti and Turrini, 2018; Chan and Lai, 2018; Elson et al., 2018; McGregor-Lowndes and Williamson, 2018). Interestingly, while the recent years have witnessed the emergence of support organisations in Nigeria (e.g., Philanthropy Nigeria and Philanthropy Circuit), none of the surveyed foundations self-identified as philanthropic infrastructure support organisation. Rather labels such as non-profit organisations and beneficial organisations were used.

#### *Year of establishment*

Many of the foundations surveyed, 16 (76.1%), were established between 2010 and 2019 with the average establishment age of 2012. In fact, among the surveyed foundations, the oldest was established in 1994 with the youngest dating from 2020. This suggests that the establishment of foundations is a recent phenomenon and is consistent with the findings from Ghana.

### *Reasons for the establishment of philanthropic foundations*

Among the reasons for the establishment of philanthropic foundations in Nigeria reported include the need to support the vulnerable in society and improve the living conditions of the poor. Other reasons cited by respondents revolve around the provision of health care to the underprivileged in society. For instance, according to a representative of the Aliko Dangote Foundation, it was established "to provide community-based management of acute malnutrition"<sup>6</sup>. Similarly, the representative of TY Danjuma Foundation explained that it was established "to support access to quality and affordable healthcare"<sup>7</sup>. There are other foundations that were established to promote advocacy and the empowerment of women. For instance, one respondent explained that the organisation seeks to serve as a channel through which the "voice of the voiceless in the society shall be heard" as well as "advocating for community issues". This finding is consistent with the observation by Danladi (2017) that Nigerian philanthropic foundations such as the TY Danjuma Foundation continue to provide financial resources to CSOs to engage in advocacy activities. In addition, many foundations like the CLEEN Foundation, TY Danjuma Foundation and Tony Elumelu Foundation have been active in influencing government policies to stimulate positive change and growth in the country through their engagements in issues pertaining to human rights, police brutality, socio-economic justice and social mobilisation (Danladi, 2017).

More importantly, some foundations were purposively established to immortalise the achievement of their founders. For instance, a representative of the Shehu Musa Yar'Adua Foundation explained the underlying rationale for its establishment by stating that: "it was established by the friends, family and associates of Shehu Yar'Adua to honour the legacy of one of Nigeria's foremost contemporary leaders and inspire future generations with his life of service"<sup>8</sup>. Similar to the survey results in Ghana, philanthropic foundations in Nigeria often complement government's service delivery efforts. For instance, foundations play crucial roles in the provision of educational and health facilities as stated in the following quotes: "we provide educational support to underprivileged children, youth and women in Nigeria". Interestingly, the analysis of the qualitative data suggests that foundations in Nigeria are more inclined to providing support for the youth to become self-reliant. In doing so, they tend to focus on developing the leadership and entrepreneurial skills of the youth. This was captured as follows: "our focus as an organisation is to develop the youth especially women into self-reliant and

<sup>6</sup>Representative of Aliko Dangote Foundation.

<sup>7</sup>Representative of TY Danjuma Foundation.

<sup>8</sup>Representative of Shehu Musa Yar'Adua Foundation.

socially conscious leaders” as well as “encourage self-reliance for the youth inclined in business or trade”<sup>9</sup>.

### *Country of operation*

All the surveyed philanthropic foundations operated nationally within Nigeria. The results suggest that their operations were mainly within their country although there were instances where cross-border giving was undertaken by Nigerian foundations. For instance, the Aliko Dangote Foundation supported the fight against COVID-19 in Cameroon with equipment worth FCFA100 million (US\$169,102.62)<sup>10</sup>. The Foundation has also supported countries like Congo and Niger during times of disasters<sup>11</sup>.

### **Regulation of Philanthropic Foundations**

Survey results show that all the foundations were legally registered with the Corporate Affairs Commission (CAC) under the Companies and Allied Matters Act (CAMA) although registration under CAC is not mandatory. However, it is required for tax exemptions and external donor funding. Aside from registration with the CAC, some foundations reported registering with government agencies such as the Ministry of Gender Affairs and Social Development, Ministry of Finance and Economic Development and the federal governments at the local levels. In particular, many of the foundations were registered in cities such as Abuja, Legos, Enugu, Aba and Kaduna. It is worth mentioning that the majority (52.3%) of the foundations reported registering in Abuja. Compared to countries such as Ghana and Cameroon, the regulatory environment in Nigeria is relatively supportive of the work of philanthropic foundations. Notwithstanding, there have been recent efforts to close or restrict the civic space through the imposition of operational and financial regulations such as the NGO Regulation and Coordination Bill, 2015, Civil Society Commission of Nigeria Bill, 2016 and NGO Regulatory Commission Bill, 2016 (Ibezim-Ohaeri, 2017).

The majority of foundations, 15 (71.4%), mentioned that the registration process was moderate while a few, 1 (4.8%), said that it was very complex. On the other hand, a small section, 5 (23.8%), felt that the registration process was also complex. When asked about the timeframe for registration, many foundations, 13 (61.9%), indicated that it took between 0 and 4 months while 6 (28.6%) and 2 (9.5%) reported between 5 and 8 months and 9 and 12 months, respectively. The study results on the complexity

of the registration process for foundations in Nigeria are similar to that of Ghana and Cameroon. However, recently there have been efforts to enact stringent laws to regulate CSOs, including foundations. For instance, according to USAID (2019), in 2019, the House of Representatives reintroduced the CSO Regulatory Commission Bill, while states such as Borno and Akwa Ibom introduced stringent new law and registration requirements that negatively affect CSOs.

There were no specific legal and regulatory frameworks specifically targeted at foundations in Ghana. For this reason, respondents gave varied responses when asked about existing legal frameworks. For instance, some representatives mentioned that “the Federal Government demands that all civil society organizations should submit their accounts details monthly to the Economic and Financial Crime Commission”. Another respondent stated that: “under the Company and Allied Matter Act, the commonly used structures for incorporating not-for-profit organizations are Companies Limited by Guarantee and Incorporated Trustees and the procedures for registration are provided for under CAMA”. The responses provided by some foundation representatives also focused mainly on regulation with the CAC and regulations related to taxes and reporting compliance with the Federal Inland Revenue Service. This finding suggests that although there were no specific legal and regulatory policies that focus exclusively on philanthropic foundations, foundation representatives demonstrated some level of awareness on the existing policies that apply to all CSOs. For this reason, Danladi (2017) argues that the federal government of Nigeria has not designed any institutional and legislative frameworks aimed at promoting and coordinating the activities of philanthropic foundations. He therefore suggests that poor regulatory framework is one of the main challenges facing the philanthropic organisations operating in Nigeria.

### **Organisational Direction and Decision-Making**

The survey results show that the majority, 20 (95.2%), of foundations had a clearly defined vision with the exception of 1 (4.8%), which was unsure of its vision. Analysis of the qualitative data indicates that foundations’ vision determines their scope of operations. For example, a representative of the Murtala Muhammed Foundation stated that the vision of the foundation is “to be an institution that transcends all boundaries, dedicated to the socio-economic development of Africa”<sup>12</sup>. Similarly, the representative of TY Danjuma Foundation stated that the foundation’s vision is “to contribute to building a Nigeria where all citizens have access to affordable quality health care, education and equal opportunities to realize their potentials”<sup>13</sup>.

<sup>9</sup>Representative of Ajoke Ayisat Afolabi Foundation.

<sup>10</sup><https://www.journalducameroun.com/en/dangote-cement-donates-anti-covid-19-kits-worth-fcfa-100-million-to-cameroon/>

<sup>11</sup><https://guardian.ng/features/focus/aliko-dangote-giving-for-the-love-of-humanity/>

<sup>12</sup>Representative of Murtala Muhammed Foundation.

<sup>13</sup>Representative of TY Danjuma Foundation.



With regards to organisational mission, many foundations tend to focus among other things on providing opportunities and resources for the vulnerable in society, poverty reduction, promotion of self-reliance and self-fulfilment, increased access to health care, water and sanitation, creating opportunities for economic empowerment and promoting lasting solutions to end hunger and inequalities.

The results show that for many foundations, 16 (76.2%), the board determines their charity policies. In few organisations, 3 (14.3%), the charity policies were solely determined by the founder, while a committee with only one member of the organisation was also instrumental in a small number of organisations, 2 (9.5%). Consistent with the findings from Ghana and Cameroon, board members have a unique role to play when it comes to decision-making processes with foundations as they tend to shape their strategies and charitable activities (Stone and Ostrower, 2007). This finding supports the observation by USAID (2019) that board members among Nigerian non-profit organisations contribute to strategic planning and also work with management in ensuring that organisational activities undertaken are in-line with their plans and vision.

## Organisational Finances

### Assets

The results from the survey indicate that comparatively, Nigerian foundations tend to have larger assets compared to their counterparts in Ghana. For instance, of the survey foundations, 9 (42.9%) reported having an asset value of above US\$50,000. Examples of such foundations include the Aliko Dangote Foundation, TY Danjuma Foundation, Kanu Heart Foundation and Murtala Muhammed Foundation. However, there were also a number of foundations, 9 (42.9%), with small assets (US\$1000–US\$10,000), while a few, 2 (9.5%), are in between those with large and small assets (US\$10,001–US\$25,000). The results show that while there were marked differences in the asset value between foundations in Nigeria, Ghana and Cameroon, there were also similarities given that many of these foundations had assets of between US\$1000 and US\$10,000. As discussed in the case of Ghana, the inability of Nigerian foundations to have large assets could be attributed to the lack of endowments or reserve funds to support their activities. For instance, only 6 (28.6%) foundations reported having reserve funds which in turn exposes them to financial uncertainty and negatively affects their sustainability. In fact, for the foundations that reported having endowment or reserve funds, these are mainly provided by their founders. However, for a majority of foundations, given their operating rather than grant-making nature, they tend to live from 'hand to mouth' which creates difficulties for them holding financial reserves. This clearly indicates that many foundations in Nigeria have poor short-term financial capacity. Similar findings have been reported among Australian charities (Cortis and Lee, 2019).

### *Annual income (revenue), expenditure and sources of funding*

In terms of revenue, many foundations, 13 (61.9%), reported having an annual income of less than US\$100,000 while 3 (14.3%) foundations such as Aliko Dangote Foundation, TY Danjuma Foundation and Shehu Musa Yar'Adua Foundation had over US\$1000,000. In relation to annual expenditure, 11 (52.4%) foundation spent less than US\$100,000 annually. On the other hand, only 2 (9.5%) and 3 (14.3%) foundations reported that they spent less over US\$1000,000 and between US\$500,000 and US\$1000,000, respectively. For Nigerian foundations, sponsorships or donations, 13 (61.9%), remain the largest source of funding followed by grants, 12 (57.1%), and member contributions and fundraising, 8 (38.1%). Interestingly, the majority of foundations mentioned that government funding for their activities was non-existent or at best very limited. It is therefore not surprising that only one foundation reported receiving funding from the government. This finding corroborates existing studies on limited government funding for the activities of foundations in Nigeria (Danladi, 2017).

### *Channel of communication about grants availability*

In Nigeria, the dominant channel for foundations to communicate the availability of their grants is through calls for proposals on their organisational website. Of the surveyed foundations, 9 (42.9%) reported advertising for grants on their websites, while 6 (28.6%) advertised their calls through the media. For example, the TY Danjuma Foundation provides annual, discretionary and partnerships grants to local CSOs which are often advertised on the organisation's website<sup>14</sup>. On the other hand, 5 (23.8%) foundations headhunt for relevant partners based on their previous working experiences with these organisations. As part of the application process, submission methods such as emails, hand delivery and postal mails were used by foundations in selecting their potential partners. Other foundations explained that for those organisations they headhunt, they were required to fill online request and nomination forms as part of the application processes.

## Giving Out

### *Priority areas of philanthropic foundations' giving*

Similar to the findings from Ghana, education, 18 (85.7%), and health sectors, 16 (76.1%), received the largest funding from philanthropic foundations in Nigeria followed by entrepreneurship, 13 (61.9%), humanitarian responses, 11 (52.4%), gender promotion, 10 (47.6%), and child

<sup>14</sup>See, for example, application process for the annual grant <https://tydanjumafoundation.org/grantmaking/annual-grants/>.

protection, 10 (42.9%). Other sectors such as agriculture, 7 (33.3%), and policy and civil society, 6 (28.6%), provide support for people with disabilities and rural development were also among the priority areas of philanthropic foundations. The empirical evidence suggests that many foundations in Nigeria tend to focus on service delivery initiatives especially in the education and health sectors (Danladi, 2017).

### *Instruments for philanthropic foundations' funding*

The instruments for foundations' funding were collaborations, 11 (52.4%), and scholarships, 10 (47.6%). Other instruments include direct payments, 9 (42.9%), and foundation's grant, 5 (23.8%). Unlike the case of Ghana, foundations in Nigeria tend to focus on the provision of scholarship as instrument for funding. The preferred instruments were mainly direct payments, the provision of scholarships and collaborations.

### *Recipients of philanthropic funding*

The survey results show that for many Nigerian foundations, women were the group that received most funding. Of the 21 sampled foundations, 16 (76.2%) reported giving their funding to women. Other groups that received most funding were youth and children, 14 (66.7%), followed by orphans, 10 (47.6%), and old people, 7 (33.3%). This finding is consistent with the observations made in Ghana and Cameroon where foundations tend to focus on issues affecting especially women and youth. Among the underlying reasons, accounting for the increasing emphasis on women is that recent attention in the development discourses especially on gender equality given the perceived notion that women are disproportionately affected by the patriarchal society within which they are located (see Makama, 2013; Aluko, 2015).

### *Current donor trends*

The survey results suggest that many donors in Nigeria are focusing predominately on issues such as COVID-19, health and wellness in addition to security and poverty reduction. Aside from these, some donors are also giving much attention to humanitarian assistance, girls' education and gender-based violence especially in Northern Nigeria. Youth empowerment through capacity building programmes is also increasingly receiving much attention among donors.

## **CAMEROON**

### **Organisational Characteristics**

#### *Gender and position of respondents*

In Cameroon, there were significant differences in the gender of respondents although men constituted a relatively greater portion of the respondents, 13 (56.5%), compared

to females, 10 (43.5%). The results show that across the three countries, Cameroon and Nigeria had the highest number of female foundations' respondents. The results also show that many respondents in Cameroon self-identified as founders compared to a small section, 5 (21.7%), who were directors.

### *Types of philanthropic foundations*

Similar to the results from Ghana and Nigeria, many of the foundations operated as independent foundations, 9 (39.1%). Aside from this, community foundations were also the second dominant organisational form reported by respondents. The results show that the establishment of charitable trusts and philanthropy infrastructure support organisation is also a common phenomenon in Cameroon.

### *Year of Establishment*

The average establishment age of the foundations in Cameroon was 2012 with the oldest dating back from 1997 and the youngest in 2020. Many of the foundations surveyed were established in 2014, an indication that these foundations are relatively younger.

### *Reasons for the establishment of philanthropic foundations*

Foundations in Cameroon were established for various reasons prominent among them, which include the need to promote women's empowerment, assisting the less privileged in society, advocating for the rights of the vulnerable in society and raising the voice of women and minority groups. Other underlying reasons mentioned by respondents are the provision of strategic humanitarian resources to rural communities, promotion of entrepreneurial skills for the youth, job creations and economic empowerment. Analysis of the survey results suggests that many foundations were established to complement government's efforts in promoting development in the country in areas like good governance and service delivery. For instance, a representative of a foundation explained that it was purposively established to strengthen democracy and governance in the country and also foster social justice especially for women and children.

### *Country of operation*

The results show that all foundations had their operations within Cameroon. Thus, the focus of foundations in Cameroon is mainly on local issues and they tend to give to support local rather than international causes. A similar observation has been made by Bridgespan Group (2021) and Ansah (2018) about how African philanthropists tend to support their community and national level developmental challenges rather than cross-border giving.

## Regulation of Philanthropic Foundations

All the surveyed foundations were legally registered with the Ministry of Territorial Administration and their activities were regulated by Laws 99/014 and 90/053. Aside from the Ministry of Territorial Administrations, some respondents mentioned that they were required to register with government agencies such as the Ministry of Social Affairs. Many of the foundations reported that they were registered in Yaounde and Buea with a few being registered in cities such as Bamenda and Douala.

With regards to the registration process, many foundations, 13 (56.5%), indicated that it was moderate while a few said it was complex, 4 (17.4%), and very complex, 5 (21.7%), respectively. In addition, the majority of foundations, 10 (43.5%), had their registration process completed between 0 and 4 months while some, 5 (21.7%), reported that the registration process took more than 1 year. The findings on the registration process in Cameroon are similar to Ghana and Nigeria where the majority of the surveyed foundations indicated that the registration requirement for foundation was moderate. Informed by this, many foundations were aware of the existing legal and regulatory frameworks in the country which influenced and shaped their operations. In particular, they mentioned that foundations were regulated by Article 7 of Law 90/053 of 19/12/90 on the freedom of association which provides detailed specifications on the procedures for creating, operating, governing and dissolving a CSO (USAID, 2019). Some foundations which had the status of NGOs also mentioned that they were regulated by Law 99/014 of 22/12/99. This clearly shows that among the three countries, although laws and policies that seek to regulate the activities of CSOs exist, they do not specifically focus on foundations.

## Organisational Direction and Decision-Making

The survey results show that the majority, 22 (95.7%), of the foundations had a clearly defined vision with the exception of 1 (4.3%) which reported that it did not have a defined vision. However, all the foundations indicated that they had a clear mission. In relation to the organisational vision, some foundations focused on “improving on the potentials of women and youth to enhance sustainable development”, “enhancing social protection of vulnerable youth in Africa”, “conserving history, preserve and promote culture as well as providing education and a source of livelihood to the less fortunate in society”. With regards to organisational mission, organisations like the Fomunyoh Foundation sought to “undertake charitable causes that can improve the quality of life of the Cameroonian people, and to assist and support people and organizations dedicated to the promotion of democracy and human rights in the Republic of Cameroon”<sup>15</sup>. Similarly, for the Denis Miki Foundation, its mission was to “supports the development of

underdeveloped communities and groups through empowerment, capacity building, and education for sustainable development, talent promotion and wealth creation”<sup>16</sup>. Overall, the mission of many foundations in Cameroon focuses on providing support the underprivileged ones in society, women and youth economic empowerment and advocacy. Similar to Ghana and Nigeria, the study results show that the board is the main determining body for the charity policies of many foundations, 12 (52.5%), in Cameroon. For 5 (21.7%) foundations, their charity policies were determined by a committee with only member of the organisation while the founders were instrumental in determining the charity policies in 4 (17.4%) foundations. The findings are an indication that the board of philanthropic foundations plays significant roles in providing leadership and strategic direction for their philanthropic activities.

## Organisational Finances

### Assets

The findings show that foundations in Cameroon have comparable assets value with their counterparts in Nigeria. For this reason, the results indicate that 9 (39.1%) foundations had an asset value of between US\$1000 and US\$10,000 while another 9 (39.1%) reported having an asset value of above US\$50,000. A section of foundations, 4 (17.4%), also reported having an asset of between US\$10,001 and US\$25,000. Overall, the findings suggest that there are variations and commonalities in the assets of Cameroonian foundations. For instance, many foundations tend to have low assets portfolio, while others can be categorised as medium and large. Similar to Ghana and Nigeria, many foundations had low asset portfolios which could be explained in part by their inability to create reserves funds or endowments. Surprisingly, when asked about whether foundations had reserves, the majority, 20 (87.0%), indicated that they had no reserves or endowments.

### *Annual income (revenue), expenditure and sources of funding*

Many foundations, 12 (52.2%), mentioned having an annual income of less than US\$100,000, while 5 (21.7%) had a budget of between US\$100,000 and US\$200,000. Only 1 (4.3%) foundation reported an income of over US\$1000,000. In terms of expenditure, the majority, 12 (52.2%), spent less than US\$100,000 annually while only one organisation indicated that it spent between US\$100,000 and US\$200,000 per annum. In relation to sources of funding, sponsorships or donations, 19 (82.6%), were the dominant source followed by membership contributions, 18 (78.3%), and grants, 14 (60.9%). The high amount of membership contributions could be explained in

<sup>15</sup>Representative of Fomunyoh Foundation.

<sup>16</sup>Representative of Denis Miki Foundation.

part by the number of community foundations, 6 (26.1%), that participated in this study. Other sources of funding for Cameroonian foundations include fundraising, 13 (56.5%), and income generation activities, 11 (47.8%). A small proportion of foundations, 2 (8.7%), mentioned receiving government funding to support their activities.

### *Channel of communication about grants availability*

Analysis of the survey results show that the dominant channel for communicating the availability of grants by foundations in Cameroon was through calls for proposals (advertisement in the media), 11 (47.8%), followed by a section of organisations which neither mentioned using calls for proposals nor headhunting for relevant partners. In fact, only a small portion, 1 (4.3%), of the foundations reported using headhunting strategy in looking for partners. Request for application was submitted mainly through emails and postal delivery, direct communication and the signing of memorandum of understanding (MoUs) with foundations.

### **Giving Out**

#### *Priority areas of philanthropic foundations' giving*

In Cameroon, the education and humanitarian sectors, 19 (82.6%), jointly received the largest foundation's funding followed by entrepreneurship, 15 (65.2%), and gender promotion, 14 (60.9%). Other sectors, including child protection, policy and civil society, agriculture and knowledge generation, also received some support from philanthropic foundations.

#### *Instruments for philanthropic foundation's funding and recipients*

For Cameroonian foundations, the main instruments for funding were collaborations, direct payments and scholarships, 12 (52.2%). Aside from these instruments, grants were also mentioned as an important mechanism for providing funding to support the work of organisations. According to respondents, the preferred instruments were grants, direct payments and collaborations. Findings from this study suggest that groups that received most funding from foundations were youth, 20 (87.0%), women, 18 (78.3%), children, 15 (65.2%), and orphans, 11 (47.8%). This is a clear reflection of the funding priority areas of foundations in Ghana and Nigeria.

#### *Current donor trends*

The survey results suggest that many donors in Cameroon were focusing their attention on issues relating to disabilities, promotion and advocacy for access to quality education, humanitarian efforts and peace building especially in the Anglophone region, promotion of good governance,

socio-economic rights and livelihoods as well as environmental justice and ecological security.

### **CONCLUSION**

This scoping study seeks to provide an overview of African philanthropic foundations and draws on a survey questionnaire administered to 55 philanthropic foundations in Ghana, Nigeria and Cameroon. The study findings highlight that while African philanthropy has received much attention in recent years, there is a knowledge gap on the nature and scope of African philanthropic foundations. This has led to the lack of comprehensive data on African philanthropic foundations. What emerges strongly from this study is that independent foundations remain the dominant organisational form across the three countries. More importantly, this study has demonstrated that the field of African philanthropic foundations is in its early stage of maturity given that while a few were established earlier, many were founded within the last decade. The rise of African philanthropic foundations in recent years could be attributed to the growth in family and individual wealth creation that has led to an increase in HNWI's who establish foundations to undertake their philanthropic activities.

As the findings from this study clearly demonstrate, many African philanthropic foundations were established by their founders to provide complementary roles to the government especially in service provision and also advocate for structural changes within society. In addition, the operations of foundations are largely local or national in nature. Thus, most foundations tend to give towards their own community or national issues rather than engaging in cross-border giving. However, there are exceptions especially in Nigeria where foundations like the Tony Elumelu Foundation and Aliko Dangote Foundation have given to international causes. Across the three countries, the study found the existence of clear-cut legal and regulatory frameworks for regulating the activities of non-profit organisations, including foundations. However, these frameworks were not specifically targeted at foundations. Notwithstanding the absence of specific frameworks, many foundations demonstrated an awareness of the existing regulatory frameworks within which they had to operate. Again, across the three countries, the study found that the registration process for foundations is considered moderate given that the registering a foundation across the three countries takes between 0 and 4 months although there were a few instances where the process stalled over a year. This in part accounted for the perceived complex nature of the registration process in some countries like Nigeria and Cameroon.

This study has further highlighted the role played by the foundations' board in their governance structures. Across the three countries, the charity policies of many foundations were often determined by the board which provided

strategic directions. However, in some instances, founders were solely responsible for determining the scope of their philanthropic activities which was also informed by their organisational vision and mission.

Findings from this study have shown that the majority of philanthropic foundations in Ghana, Nigeria and Cameroon tend to have low assets portfolios with an estimated value of between US\$1000 and US\$100,000. The inability of these foundations to hold large assets portfolios could be attributed in part to their inability to create reserves or endowments. This is also explained by the fact that many foundations tend to be operating rather than grant-making in nature. The empirical evidence therefore suggests that foundations in Nigeria and Cameroon tend to have larger assets compared to their counterparts in Ghana. In addition, foundations in Nigeria and Cameroon are bigger in size when measured by their annual income and estimated value of their assets. For instance, there were many foundations that reported having an annual budget of over US\$1000,000. This clearly demonstrates that the foundation landscape in Nigeria and Cameroon is more matured than Ghana.

Directly related to this, across the three countries, sponsorships or donations was reported as the main source of funding for foundations followed by grants and community member contributions. In particular, the importance of community member contributes to funding foundation common among Cameroonian foundations where a number of foundations reported mobilising resources from community members to support their activities. Additionally, this study has shown that many foundations communicate the availability of their grants through calls for proposals especially in the media and on their organisational website. These proposals are often solicited through emails and online submission on organisational websites.

It also emerged from this study that education and health are the top funding priority areas for foundations in Ghana, Nigeria and Cameroon. However, in Nigeria and Cameroon, much emphasis is also given to humanitarian activities, entrepreneurship and gender promotion. Interestingly, policy and support for CSOs tend to have limited priority among the foundations that participated in this study. For this reason, it is plausible to say that the funding priority of foundations is skewed towards service delivery and social welfare interventions. In addition, given that many foundations are operating rather than grant-making in scope, they tend to implement their projects and programmes directly without the involvement of CSOs. Notwithstanding, foundations such as the TY Danjuma Foundation, STAR-Ghana Foundation and the AWDF were notable examples of grant-making foundations supporting the work of CSOs in Nigeria and Ghana.

Moreover, the empirical evidence further shows that most foundations have a high preference in using

collaborations, sponsorships and direct payments as instruments for giving away money. In particular, while there are differences between countries, the consensus was that collaborations between foundations and their partners provided much benefit as it helps in building long-lasting relationships. In addition, the findings suggest that women were the group that received most of the funding from foundations across the three countries. Increasingly, issues relating to children and youth are also gaining much attention. A plausible explanation for this phenomenon is the increasing developmental challenges associated with youth unemployment experienced in many African countries including Ghana, Nigeria and Cameroon. In this regard, philanthropic foundations are providing entrepreneurial and skills development programmes as part of efforts to address the youth unemployment challenges.

Overall, the findings from this study underscore the significant roles played by African philanthropic foundations. However, as this study has highlighted, there is lack of comprehensive data on the nature and scope of African philanthropic foundations. In fact, data on African philanthropy foundations is just not collected and in instances where they are collected, the concept of foundation is not used as an organising principle which makes it difficult to find comprehensive data on foundations. To this end, this study sought to contribute to the emerging literature on African philanthropy by providing empirical evidence on the nature and scope of the foundation landscape in Ghana, Nigeria and Cameroon.

The findings of this research have important implications for policy and practice. First, it has highlighted the paucity of information on philanthropic foundations in Ghana, Nigeria and Cameroon. The lack of basic information on foundations is partly due to the non-disclosure of information and challenges associated with the legal and regulatory frameworks. Informed by the laxity in the regulatory environment, many foundations have often craved privacy for themselves and these foundations are reluctant to public self-disclosure. For this reason, the lack of comprehensive data on foundations' landscape creates difficulty in understanding their potential and that of the sector in promoting national development. This therefore requires investment in knowledge generation in the form of research aimed at understanding the intricacies of the African philanthropic foundation landscape.

Second, the study has highlighted the inability of African foundations to hold large assets portfolios. This is partly due to their inability to operate reserves or create endowments which in turn exposes them to financial uncertainty and vulnerability. There is therefore the need for foundations leaders and their donors to make strategic investments in building the assets and reserves of foundation to help them address financial shortfalls during uncertainties.

Lastly, this study has shown that foundations play complementary roles in supporting the work of governments. However, the engagement between governments and foundations is relatively weak. This is largely because governments often focus on using legal frameworks in regulating the activities of foundations rather than engaging in deliberate strategic engagements in building on their comparative advantages in promoting growth and development. There is therefore the need for both governments and foundations to explore opportunities to forge stronger alliances and collaborations. Building relationships between government, foundations and more importantly stakeholders such as civil society and intended beneficiaries should be the main priority in the policy and research agenda on African foundations. This is because at the moment, the link between foundations and civil society is rather weak.

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