

POLAND

Community foundations

History

Community Foundations Development Program was the first program initiated by the Academy for the Development of Philanthropy in Poland (ADPP). Before the program was launched, a feasibility study on establishing community foundations in Poland had been prepared by the Policy & Action Group and the Institute of Public Affairs in 1998. The next steps were the intensive training sessions held by American and Polish experts and two study visits to the USA and the UK.

We launched cooperation with local communities in 1998. As a result of the operations undertaken, local leaders and their partners set up community foundations – the first in Poland. The first community foundations were established in 1998 in Bystrzyca Klodzka and Lidzbark Warminski. The other 10 were established in 1999. The community foundations were founded by local leaders, donors and local authorities' representatives. The National Community Foundations Network, assembling the first 12 organisations, was established in 2001. At the end of 2001 we started to cooperate with 5 new communities, in which the next community foundations were formed. The program of assistance addressed to these organizations was based on experiences of the “mature” community foundations. In 2003 we decided to co-opt 4 further coalitions –participants of the Initiatives Factory – Youth Funds Program. At the end of 2003 we selected one more initiative group, which took the first steps towards building a community foundation with the Academy's help. In 2004 we cooperated with 20 community foundations from all over the country.

An important donor for Polish community foundations is the local authority in communes and counties. In terms of the number of payments, businesses and local governing authorities are the two most frequent donors. In terms of the value of payments, the local authorities slightly lead others. Individual donors provide for a relatively small input. Other local organizations are significant donors, as they usually incubate community foundations, supporting them by covering administrative costs.

Current situation: Facts and figures

Number of community foundations formally established in total.	20
Number of community foundations established in 2007.	0
The number of community foundations at early stages of development.	15 new community foundation initiatives
Percentage of country's territory covered by community foundations.	20 percent
Percentage of population that has access to a community foundation.	9 percent
Total number of people with access to a community foundation.	Approximately 3.5 million people
Is the rate of community foundation formation steady/increasing/decreasing? Explain why in the box below:	Increasing

The rate of community foundation formation is increasing. Thanks to the "Act Locally" program, where community foundations play a significant role, we were able to support establishing about 25 Local Grant-making Organization (LGOs). Fifteen LGOs declared that within the next 2 years they want to transform into community foundations.

Total sum of grants made by community foundations in 2007	692,544 zloty; approximately US \$313,539
Total number of grants made in 2007.	314
Total sum of the income/donations in 2007.	175,442 zloty; approximately US \$79,429
Single largest source of income for community foundations	The single largest source of income is European Union Funds (940,530 zloty; approximately US \$425,810).
Total sum of endowments at the end of 2007.	6,090,661 zloty; approximately US \$2,757,452
Community foundation with the largest endowment at the end of 2007 and size of its endowment.	Community Foundation of the Elblag Region: 819,000 zloty; approximately US \$370,790

Note: Zloty-dollar exchange rate as of 4 April 2008.

Complete list of community foundations

The 20 Members of the Community Foundation Network in Poland:

- **Community Foundation of the Elblag Region**
(Fundusz Lokalny Regionu Elbląskiego)
17 Związku Jaszczurczego Str., 82-300 Elbląg
phone/fax + 48 55 236 98 88,

biuro@fundacja.elblag.pl, www.fundacja.elblag.pl

Mr. Arkadiusz Jachimowicz – president

The Network's secretary in 2005

The place of operation of the Community Foundation of the Elbląg Region primarily is the city of Elbląg, population of over 130,000, but also the Elbląg region, with nine neighboring communes of the Elbląg rural county. In total, the foundation covers the area of over 180,000 residents. Established in 1999.

- **Association for the Local Development and Philanthropy**

(Stowarzyszenie Rozwoju Lokalnego i Filantropii)

44a Bodzentynska Str., 25-308 Kielce

phone + 48 41*344 77 62, 344 66 30 ext. 30, fax + 48 41*344 77 62, 344 66 30 ext. 28

fundusz@frdl.kielce.pl, <http://www.frdl.kielce.pl/fundusz>

Ms. Jolanta Mindewicz – coordinator

The Network's secretary in 2003

The community foundation covers primarily the city of Kielce with a population of more than 220,000, and the Świętokrzyskie voivodeship. In total, the community foundation operates in the area with 2,415,000 residents. Established in 1999.

- **Community Foundation of the Year 2000 in Tomaszów Mazowiecki**

(Lokalny Fundusz Roku 2000 w Tomaszowie Mazowieckim)

119 Warszawska Str., 97-200 Tomaszów Mazowiecki

phone +48 44*723 70 80, fax + 48 44*723 68 78,

fund2000@free.ngo.pl, <http://free.ngo.pl/fund2000>

Ms. Monika Olejnik – coordinator

The foundation covers the area of the city and county of Tomaszów Mazowiecki, population of 125,000. Established in 1999.

- **The “TOGETHER” Philanthropic Association**

(Stowarzyszenie Dobroczyenne RAZEM)

4 Mickiewicza Str., 97-425 Żelów

phone + 48 44*634 34 61, fax + 48 44*634 13 41

sd_Razem@poczta.onet.pl, <http://www.sdrazem.org.pl/>

Ms. Anna Doliwa – vice-president

The Żelów Community Foundation covers the area of the Żelów commune, population of 16,000. Established in 1999.

- **Community Foundation of the Biłgoraj Region**

(Fundusz Lokalny Ziemi Biłgorajskiej)

65 Kościuszki Str., 23-400 Biłgoraj

phone + 48 84*686-24-92, fax + 48 84*686 53 93,

flzb@lbl.pl, www.flzb.lbl.pl

Ms. Irena Gađaj – president

The Network's secretary in 2002

The Foundation covers the area of the Biłgoraj county and the Zwierzyniec commune in the Southeastern part of Poland. The area has some 106,000 residents. Established in 1999.

- **The Snow Mountain Community Foundation**

(Fundusz Lokalny Masywu Śnieżnika)

Wójtowice 19, 57-516 Stara Bystrzyca

phone/fax + 48 74*811-18-80, +48 74*8110 568

flms@ng.pl, www.flms.pl

Ms. Dorota Komornicka – president

The Network's secretary in 2004

The Snow Mountain Community Foundation operated in the Southwestern part of the country in four communes: Bystrzyca Kłodzka, Lądek Zdrój, Międzyzlesie and Stronie Śląskie. The area is populated by some 50,000 individuals. Established in 1998.

- **The Nidzica Community Foundation** (Nidzicki Fundusz Lokalny)

3 Rzemieślnicza Str., 13-100 Nidzica

phone + 48 89*625 36 51, fax + 48 89*625 36 62

funduszlokalny@funduszlokalny.nidzica.pl, www.funduszlokalny.nidzica.pl

Ms. Barbara Margol – president

The Nidzica Community Foundation lies in Northeastern Poland and covers four communes: Nidzica, Janowiec Kościelny, Janowo, Kozłowo. There are 40,000 residents in the area. Established in 1999.

- **The Podkarpacie Region Community Foundation in Rzeszów** (Stowarzyszenie na rzecz Fundacji Rozwoju Społecznego w Rzeszowie)

12 Jabłońskiego Str., 35-068 Rzeszów

phone + 48 17*862 69 64, fax + 48 17*85 07 420

rost@rz.onet.pl, www.flrzeszow.org.pl

Mr. Grzegorz Nowakowski – president

The Association covers the city of Rzeszów, populated by 160,000 individuals. Ultimately, the Foundation will operate in the Podkarpacie voivodeship, population of 2 million (the former Krosno, Tarnobrzeg, Przemyśl and Rzeszów regions), with the exception of the Leżajsk county. Established in 1999.

- **The Leżajsk Community Foundation**

(Fundusz Lokalny Powiatu Leżajskiego)

9 Targowa Str., 37-300 Leżajsk

Phone/fax + 48 17*242 79 08

lsr@free.ngo.pl, www.lsr.pl/fl

Ms. Elżbieta Strug – coordinator

The Foundation covers the Leżajsk county, population of 70,000. Established in 1999.

- **The Sokółka Community Foundation**

(Sokółski Fundusz Lokalny)

9 Kościuszki Square, 16-100 Sokółka

Phone/fax + 48 85*711 57 00,

fundacja@sfl.org.pl, www.sfl.org.pl

Ms. Maria Talarczyk – president

The Foundation covers the Sokółka commune, population of 34,000. Established in 1999.

- **The Racibórz Community Foundation**

(Raciborski Fundusz Lokalny)

8 Rzeźnicza Str., 47-400 Racibórz

Phone/fax + 48 32*418 15 93

rfl@pro.onet.pl, www.rfl.org.pl

Ms. Maria Wiecha – president

The Foundation covers the city of Racibórz, lying on the Odar River in Southwestern Poland. Population 60,000. Established in 2000.

- **The “On-the-Symsarna” Social Development Foundation**

(Fundacja Rozwoju Społecznego "Nad Symsarną")

7 Orła Białego Str., 11-100 Lidzbark Warmiński

phone + 48 89*767 16 83, fax + 48 89*767 45 88

majka@wmzdz.pl, www.funduszlokalny.pl

Ms. Maria Żylińska – president

The Foundation covers primarily the former Olsztyn voivodeship, i.e. the counties of Lidzbark Warmiński, Ostróda, Bartoszyce, Szczytno, Kętrzyn and Olsztyn, population of 776,000. Established in 1998.

- **The RAMŻA Community Foundation**

(Fundusz Lokalny RAMŻA)

6 St. Barbary Ave., 44 - 230 Czerwionka - Leszczyń, phone +48 32*43 13 230, 43 18 104, fax +48 32*43 11 760, e-mail rgim@wp.pl, fundusz@ramza.org, www.ramza.org

Ewa Kluczniok – president

The Foundation covers the town and commune of Czerwionka-Leszczyń, in the Southwestern part of the Silesian voivodeship. Population 41,500. Established in 2002.

- **The Gołdap Community Foundation**

(Stowarzyszenie “Gołdapski Fundusz Lokalny”)

16 Zwycięstwa Sq., 19-500 Gołdap phone +48 87* 615 08 03, fax + 48 87 615 34 93 e-mail: gofund@wp.pl, gfl@gfl.org.pl, www.gfl.org.pl

Zbigniew Mieruński – president

The Community Foundation covers the Gołdap county, population of more than 28,000. Established in 2001.

- **The Local Philanthropic Foundation PROJECT**

(Lokalna Fundacja Filantropijna “PROJEKT”)

14 Warszawska Str., 82-500 Kwidzyn phone/fax +48 55*261 22 16 e-mail: ewa.romanow@ckj.edu.pl, mieczyslawdzikowski@wp.pl www.lffprojekt.ckj.edu.pl

Mieczysław Dzikowski – president, Ewa Romanow – board member

The Foundation covers the Kwidzyn county in the Pomeranian voivodeship, including the Kwidzyn and Prabuty communes and four rural communes: Ryjewo, Gardeja, Sadlinki and Kwidzyn. Established in 2002.

- **Szczecinek Center of Social Initiatives – Social Capital for the Future**

(Stowarzyszenie Szczecineckie Centrum Inicjatyw Społecznych – Fundusz Lokalny Miasta Szczecinek „Społeczny Kapitał Przyszłości”)

4 Wiejska Str., 78-400 Szczecinek phone +48 94*37 280 21, fax +48 94*37 280 02 e-mail: cis.fundusz@szczecinek.net.pl

Dorota Karaszewska – coordinator

The Foundation covers the town of Szczecinek, a town in the Western Pomeranian voivodeship, population 41,300. Established in 2001.

- **Community Foundation of the Białobrzegi Region**

(Fundusz Lokalny Ziemi Białobrzesckiej)

31 Kościelna Str., 26-800 Białobrzegi phone +48 48*613 23 70, fax. +48 48*613 23 70 e-mail: mgokbialobrzegi@wp.pl, www.funduszlokalny-bialobrzegi.pl

Małgorzata Łuszkiewicz - vice-president

The coalition operates in the Białobrzegi county in the Mazowieckie voivodship inhabited by about 34,500 people.

- **“Youth Together” - Community Foundation of the Płock Region**

(Młodzi Razem - Fundusz Lokalny Ziemi Płockiej)

20 Stary Rynek Square, 09-400 Płock phone +48 24*286 37 74

e-mail: rceeplock@wp.pl

Iwona Marczak - president

The coalition covers the Płock county and the Sanniki commune, both in the Mazowieckie voivodship. About 107,000 people inhabit this area.

- **“Vehicle” Youth Foundation**

(Fundacja „Fundusz Młodych – Wehikuł”)

2 Jana Pawła II Square, 96-300 Żyrardów

phone +48 46*854 11 19, fax. +48 46*854 11 19

e-mail: fm.wehikul@op.pl, www.funduszmolodych.republika.pl

Magdalena Podsiadły – president (**SPEAKS ENGLISH**)

The coalition operates in the Żyrardów county in the Mazowieckie voivodship inhabited by about 107,000 people.

- **The ARK Youth Center Association**

(Stowarzyszenie Centrum Młodzieży ARKA – Koalicja Budowania Świata na Tak)

7/9 B. Chrobrego Str., 06-610 Radom

phone +48 48*363 56 47, 0 604 472 209

e-mail: andrzejtuszyński@wp.pl

Ks. Andrzej Tuszyński – president

The coalition operates in the city of Radom as well as the whole Radomski and Lipski counties inhabited by about 107,000 people

Community foundation staffing

Most of community foundations have paid staff, usually 3 to 4 persons: coordinator/director, assistants and bookkeeper. Thanks to financial aid offered by the Academy, community foundations are able to hire paid staff at a very early stage of their development.

Community foundations involve volunteers in their work, e.g. students (administrative and program assistance, fundraisers), experts (program activities and finances). Last year, for all 20 community foundations, there were about 1,750 volunteers and about 90 people were paid staff. All Board and Committees members are community foundation volunteers. Practically, the work of all 20 community foundations is based on the involvement of both – paid staff and volunteers. It's difficult to estimate the percentage of paid staff and volunteer-run organization.

Community foundation income

Income

The percentage of total breakdown, presented below, is only a general estimation:

Local governments	18.0
Corporations	9.0
Other organizations	21.0
Government	10.0
EU Funds	32.0
Others	10.0

Purposes

Most community foundations received funds to run specific programs (e.g. addressed to the needs of youth or targeted at local development). Almost all of the 20 organisations were awarded financial aid to partly cover their operating costs. They applied for funds for these costs within the framework of a program based on the matching funds principle.

Permanent funds/Sustainability

It's difficult to estimate.

Environment for philanthropy

Local attitudes

Compared to recent years, local philanthropy has developed. There are many examples of corporate-community involvement. However, philanthropic awareness is not yet a common thing. The community foundations, being a tangible example of local philanthropy, play an important role in spreading the idea and shifting attitudes. We believe that the major obstacles to giving stem from the worsening economic situation. Moreover, Poland must rebuild its philanthropic tradition.

Polish community foundations undertake various initiatives to overcome these obstacles. Among others, they organize interesting, open events, which serve the purpose of evoking local philanthropic traditions. Such events give a good opportunity to promote philanthropic attitudes. The community foundations want to popularize the concept of individual tax deductions, the 1% mechanism and the idea of organizing the annual Benefactor of the Year competitions to award their donors. Unfortunately, since 2007, the mechanism of 1% tax deduction has changed – donors are now anonymous. But still, annual 1% campaigns are held by community foundations to encourage individuals.

Legal and tax environment

In Poland, there is no specific law applying to community foundations. Community foundations, as well as thousands other Polish NGOs, operate on the basis of the act of law on associations and the act of law on foundations. Therefore, community foundations must make a large effort to become distinctive and recognizable among other philanthropic organisations operating in their region. Polish law provides some tax privileges for NGOs and for individual and corporate donors, supporting pro-bono activities.

The possibility of individuals receiving tax deductions was introduced in 2004 and beginning in 2005 individual donors are entitled to make tax deductions amounting up to 6 percent of their annual income. Community foundations hope that this new regulation will positively influence their income received from individuals.

Moreover, the regulations introduced in 2004 offer tax exemptions for community foundations investing their endowment funds. Community foundations consider this a significant change, as their possibilities of investing financial resources are no longer limited.

In 2004, a new mechanism was established by the government – it offers the possibility of donating 1% of the personal income tax to organizations of public benefit. Most of the community foundations have the

status of Public Benefit Organization, which allows them to receive the 1%. According to this mechanism, originally individuals had to calculate 1% of their tax, pay this amount directly to the selected NGO and then, the Tax Office reimbursed this amount to the individual. Unfortunately, since 2007, the mechanism of 1% tax deduction has changed. Donors are now anonymous, because the amount of 1% is paid directly by the Tax Office to selected organizations.

Changing attitudes and the national or local environment

We believe that popularization of the 1% mechanism is very promising in terms of creating a more supportive environment. Therefore, the Academy runs a nationwide social campaign, through which we want to inform the public opinion about the legal regulations concerning the 1% personal income tax donations for public benefit organisations, convince the taxpayers that their decisions can influence the development of social activity, and promote the image of the public benefit organisation as a credible recipient of financial support. The campaign had a strictly informational and educational character, and was conducted for the benefit of the entire public benefit NGO sector. It didn't aim at fundraising for any specific program or institution (such as the Academy or its partners). Community foundations could use the logo of the campaign to raise money locally. The campaign was concluded in 2006.

Moreover, the Academy is one of the founders and members of the Donors' Forum in Poland, the first platform of cooperation between organizations supporting legal entities and individuals. The group of the Forum founders, including representatives of two community foundations, first met in 2002. It works on developing quality and transparency standards of grantmaking and on the criteria of proper accounting procedures for beneficiaries. It takes part in monitoring legislative changes concerning not-for-profit activity. The representatives of the Donors' Forum successfully lobbied the government to withdraw its proposals of imposing taxes on endowment funds and all incomes received by NGOs.

Community foundation activity and impact

Example. Building a tradition of local giving.

Nidzica, a small town 160 kilometres from Warsaw, received city rights in 1381. It is home to the **Nidzica Community Foundation**, which started its activity in 1999 as an association. The group of founders include 17 private persons. The Nidzica Community Foundation covers four communes: Nidzica, Janowiec Kościelny, Janowo and Kozłowo. There are 40,000 residents in the area. The community foundation accumulates funds from which the benefits are used to meet the society's charitable needs – from granting scholarships for talented and poor students and secondary schools pupils, through supporting other social organizations, to assisting rural families in their economic independence. The mission of the Nidzica Community Foundation is to improve the quality of life of the Nidzica administrative district inhabitants through gathering, governing and distributing funds for charities and initiatives to support economic development, culture and education, the environment and historic preservation, as well as civil affairs.

For several years, the Nidzica Community Foundation has been an organizer of the most famous charity ball in the region.

A couple of years ago the leaders were looking for new ideas for fundraising action, which could replace the charity ball and introduce new rituals. They created new tradition. The leaders agreed that December 6 (Saint Nicholas Day in Poland) will become a Charity Day in Nidzica. During that day, many events were organized:

- **“One penny to the happiness” action.** High school students who had received scholarships dressed up as Santa Claus to collect money on the streets to support after school activities for children. On December 6, 2007 more than 30 student scholars took part in the public collection and raised over 1,000 zloty.
- **“Charity Day” happening.** As a part of Charity Day, the NGO market took place in the finest hall in the castle of the Teutonic Knights. All NGOs from the county presented their activities and products.
- **“Gregorovius 2007” Gala.** Community foundation leaders try to rebuild the tradition of giving by invoking historical philanthropists or benefactors. In historical documents the community foundation leaders found that in the nineteenth century there was a man named Ferdynand Gregorovius, who was famous for his charitable deeds. He was a citizen of Nidzica and supported the education of children and youth. People usually prefer to follow good examples from their neighbourhoods, rather than from other parts of the country or Europe. That is why the Nidzica Community Foundation wanted to commemorate him and promote his charitable deeds. By promoting good examples from the local history, they want to build a positive atmosphere around giving. Every year, they organize an event called “Philanthropist of the Year” Gala, where contemporary benefactors receive awards (both individuals and corporates). The donor who is given the award receives a statuette of Gregorovius (following the example of the Academy Awards in Los Angeles). The event is very prestigious in Nidzica.

Current challenges and future developments

Major challenges facing community foundations

The most important challenge for community foundations in Poland is the formalization of the community foundation network by registration as a legal entity. The network’s members should continue to apply for money for joint projects and for developing its infrastructure. The strategy for establishing the Community Foundation Federation has been prepared and includes such activities as: redefining community foundation standards and creating the Standards Committee. Moreover, the network members plan to create the regular promotional event to become a tradition of giving.

Community foundations have to put much effort in building sustainable relations with local donors (especially corporate ones) in order to develop their capital endowments and their programs. That is, they should promote fundraising ideas, such as payroll giving. They could also encourage corporations to come up with their own ideas for grant programs, which could be run by the community foundations. Bearing in mind that Corporate Social Responsibility (CSR) is becoming trendy in Poland, they need to promote CSR at the local level.

In the future, we see community foundations taking on two major roles: as one of the main local philanthropy institutions, and as a strong partner for other public institutions and employers' organisations on the national level.

Areas for future community foundations development

We see some areas that should be developed in the near future by community foundations, such as supporting programs addressed to senior citizens (such projects are becoming popular, but only a few organizations work with this age group). Developing CSR at local level is also a great role for community foundations.

International links

Representatives of two community foundations are members of the Transatlantic Community Foundation Network.

Polish community foundations occasionally undertake cooperation with foreign initiative groups. Some leaders are involved in long-term projects supporting community foundations, mainly in the eastern parts of Europe.

Support Organization: Academy for the Development of Philanthropy in Poland (ADPP)

History and purpose

Poland has a very active community foundation movement, which received its initial impetus from the Community Foundations Development Program, the first program organized and managed by the Academy for the Development of Philanthropy in Poland (ADPP). The Academy was established in 1998 by a group of people involved in “Democracy Network Project” financed by the USAID. Beginning in 1998, through a combination of technical assistance and a challenge grant program, ADPP was able to facilitate the formation of the first 12 community foundations in Poland. These organizations established the National Community Foundation Network in 2001. In 2006 the number of Community Foundation Network members increased with the addition of the next 8 community foundations.

Currently, there are 21 established community foundations (one community foundation is not a member of community foundation network). Additionally, our local partners are included within the “Act Locally” program.

The Academy’s activity is carried out in 5 strategy domains:

- development of local communities
- youth activation
- activation of senior citizens
- corporate community involvement
- social entrepreneurship

Academy’s activity is addressed first of all to: NGOs, civil groups, and business circles. Our programs can also appeal to local governments, media, and public opinion. In our activities we give special priority to cooperation with community foundations and other NGOs active in small communities, as we want primarily to contribute to their self-sustainability and local development.

Our principles:

- **Openness** – we are open to dialogue and cooperation, exchange of ideas, searching for new solutions.
- **Partnership** – we build coalitions; we work through networks sharing the same goals and values.
- **Innovation** – we search for uncommon methods of action; we explore new spheres.
- **Reliability and transparency** – we are meticulous when it comes to optimizing the spending of the resources we are entrusted with, to high quality effects, monitoring, and evaluation.
- **Comprehensive support** – our assistance encompasses financing, training, consultancy, publishing materials, carrying out social campaigns, lobbying for system solutions and good practices within the spheres of our activity.
- **Teaching independent activity** – we teach self-reliance; our assistance is to support the activeness and resourcefulness of civil organizations.

As part of the Community Foundations Development Program, the Academy supported the creation and development of community foundations in the following ways:

- Training and advisory assistance (including coalition building, fundraising, grant programs, promotion, accounting),

- Manuals: "How to Establish a Local Philanthropic Organization," "Rules for Creating and Managing Community Foundations based on American Experiences," "The Donor's Manual," "Capital Endowment," "Community Foundation—a Solution to Donor's Problems and NGO Hassles," "Non Omnis Moriar, or How to make a Charitable Bequest" and others
- Presentations on the concept of local philanthropic organizations, cooperation with donors;
- Samples of document: internal statutes, operating rules for Advisory Committees, community foundation boards, organizational support procedures, legal expertise;
- Expert assistance from lawyers, leaders of American and British community foundations,
- Distributing information through the electronic bulletin "Kurier Emaliowy",
- Financial assistance (support given to community foundations in the form of matching funds); in this way the Academy co-financed grant and scholarship programs of community foundations, capital endowments, and current expenses of organizations,
- Networking: regular meetings of community foundation leaders, exchanges of experience, assistance in developing operating standards,
- Promotion, chiefly through publications, information materials, brochures of the Network, providing new contacts, cooperation with European, American and Canadian organizations

Structure and organization

The Academy is an independent association, whose main mission is to inspire and help to act. Our activity is carried out in five strategy domains (mentioned above), and one of them is the development of local communities. Within this domain, the priority is given to community foundation development and the "Act Locally" program.

Since 2004 the Academy has been implementing the "Act Locally" program in cooperation with community foundations and so-called Local Grant-making Organizations. The number of LGOs increases every year by 10 to 15 organizations. In 2007 we cooperated with 45 LGOs, which include 16 community foundations.

LGOs hold their grant competition, award the winning projects, and monitor the financial accounting for the granted resources. Grants are awarded to NGOs, local institutions and informal groups for implementation of project addressing local needs. All grant competitions keep the same high standards (the same application documents, regulations) and values such as: openness, transparency and avoiding conflict of interests.

LGOs in their structure and character of operation are very similar to community foundations. We assume that LGOs concept can be a good model for developing a community foundation.

The management structure of the Academy is flat: three directors responsible for supervising the programs and program coordinators with the teams. Some programs are supported by Program Boards and Selection Committees.

In 2007 the Academy implemented 16 projects (some of them were supportive of our main programs). We had over 20 people in our paid staff and about 5 to 7 volunteers. We do not have any community foundation members in our structure.

The table below represents incomes received by the Academy from January 2007 through December 2007

Institution	ZŁ	USD	%
Polish American Freedom Foundation	2 525 242,00	932 787,38	37,1%
C. S. Mott Foundation	1 462 470,00	540 214,98	21,5%
Ministry of Labour and Social Policy - EFS	616 965,12	227 897,87	9,1%
Institute of Public Affairs Equal	490 316,12	181 115,59	7,2%
Ministry of Labour and Social Policy - FIO	342 992,00	126 696,22	5,0%
Trust for Civil Society in Central & Eastern Europe	326 807,50	120 717,90	4,8%
AGORA Foundation	264 839,53	97 827,84	3,9%
The Non-Governmental Organisations Fund ECORYS	187 235,00	69 161,86	2,8%
Kronenberg Foundation at Citi Handlowy	110 000,00	40 632,39	1,6%
PZU Foundation	108 840,00	40 203,90	1,6%
Individual donors	100 744,00	37 213,36	1,5%
Social Investments Ltd. Co.	91 628,62	33 846,27	1,3%
UPC Polska Ltd. Co.	68 855,00	25 434,03	1,0%
Citi Handlowy	54 144,00	20 000,00	0,8%
S. Batory Foundation	30 000,00	11 081,56	0,4%
Polish Confederation of Private Employers Lewiatan	10 451,27	3 860,55	0,2%
Others	7 106,94	2 625,20	0,1%
TOTAL	6 798 637,10	2 511 316,90	100,0%

Community foundations have a chance to benefit from the Academy's other programs:

The Aptitude Laboratory – The program is based on the concept of building Aptitude Laboratories in local communities with the help of philanthropic organizations. The Laboratories teach the youth how to write a good project, how to look for partners, how to work in a team, and why it is worth being active. The organizations which take part in the Program award small subsidies to the youth in order to help them launch their initiatives.

Act Locally – Through grants awarded within the open grant competitions we help to build active local communities, in which the residents jointly define their problems and try to prevent them or ease their effects. Since the fourth edition of the Program, donations were for the first time granted with the help of Local Grant-making Organizations – mainly community foundations. Now we cooperate with 45 LGOs (among them 16 community foundations). Our local partners implement local grant competitions and award donations to NGOs and citizens' initiatives whose operations focus on the area from 4 communes to a number of counties.

Finally the community foundations are entitled to take part in **scholarship programs** such as the one financed by the Charity Committee of Agora (one of the biggest Publishing Houses in Poland). Within the

framework of the program community foundations were selected to implement local scholarship programs for secondary school students.

In 2008 within the **Benefactor of the Year** competition for the first time we enabled community foundations and LGOs to nominate their donors within a special path in the program. Only community foundations and LGOs could send nominations describing the scale and results of the support. The title will be awarded also to at least one donor supporting community foundations and LGOs.

Since 2008, community foundations and some LGOs that have declared their willingness to develop a community foundation can take part in the Academy's new program called **V4 Community Foundation Maturity Program**. The general objective of the program is to enhance the organizational capacity of community foundations and raise the quantity and quality of financial support provided for citizen activity contributing to the development of local communities. We plan to undertake activities such as grantmaking, consultancy and assistance, leveraging experiences and recognizing best practices that will lead to an overall increase in fundraising from local sources, enhanced value of capital endowments and augmented annual resources for initiatives addressing local problems and needs.

Recent accomplishments

By the end of 2007 we had initiated a new, long-term program of supporting community foundations in the Visegrad countries, which will give us a platform to hold meetings allowing for experience exchange and grant competitions.

We developed a series of programs to promote activity of senior citizens. Within one of them, the first research into the situation of the unemployed over 50 years of age was conducted in Poland. We developed an Internet service dedicated to age discrimination: www.senior.info.pl.

Within the "Act Locally" program, we developed a network of Local Grant-making Organizations (LGOs) in Poland. In 2007 we cooperated with 45 LGOs; in 2008 we plan to enlarge the network to 50 members.

In cooperation with partner pro-bono organizations and invited experts, we prepared and made available a comprehensive teaching and advisory program, which made it possible to share the know-how regarding NGO founding and operating. This included modern financing mechanisms for civic initiatives on the local level. The Program was prepared using the knowledge and experience of community foundations and other NGOs cooperating with the Academy. We published a series of training and advisory materials, each title in 1,200 copies:

- Module 1: Legal Environment for NGOs' Activity,
- Module 2: Management, Planning, and Assessment of Organization's Own Activity,
- Module 3: Cooperation with the Environment,
- Module 4: NGO Finances.

We introduced a new program called ‘My Scholarship’; it aims mainly to provide financial assistance to the local scholarship programs and to establish an information system about the scholarship market in Poland. A portal (www.mojestypendium.pl) was designed in order to provide students all over Poland with a tool to help them look for the most appropriate scholarship in their individual case. The portal also features advice on how to launch and implement scholarship programs.

Current challenges/future developments

Our biggest challenge is to develop “V4 Community Foundations Maturity Program” and to attract new donors. The program is planned as a 10-year project, and its main goal is to enhance the capacity of community foundations operating in the Visegrad countries (Slovakia, Czech Republic, Hungary and Poland).

Promotion of CSR at the local level is another challenge to be developed by the Academy. In 2007 we made a first step toward it by launching the project “Responsible Business – Local CSR and CCI Activities”. The major goal of the Program was to support 3 LGOs (the Academy’s local partners in the ‘Act Locally’ Program) in establishing lasting relations with the business sector. An indirect goal of the Project was to raise awareness among local entrepreneurs within the three communities of Corporate Social Responsibility and Corporate Community Involvement, as well as to use the examples of local CSR and CCI actions to initiate broad cooperation of the local business sector with non-profit organizations. By the end of the program, a nationwide seminar co-sponsored with the Business Centre Club was organized in Warsaw in December 2007. It served as the opportunity to promote the book *Responsible Business – A Local Perspective*, being a practical guide for business people. It compiled works submitted by respective LGOs and described good practices of organizations’ cooperation with companies.

Additional resources

The Academy’s website, which contains information about Polish community foundations and the Community Foundation Development Program, is: www.filantropia.org.pl

The link to the Annual Report is: *The Annual Report 2007 – Academy for the Development of Philanthropy in Poland*. http://filantropia.org.pl/who_we_are.html

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