

GIVING CIVIL SOCIETY THE RIGHT RESPONSE

Policy toolkit

This toolkit provides a complementary starting point to the report for discussions with policy-makers on how to support civil society during crises and grow giving. The toolkit provides a range of concrete policy levers for all governments to examine and consider.

To see how governments have responded during the COVID-19 crisis and our recommendations on the basis of these findings, please see our [main report](#).

Toolkit for government measures to support civil society and leverage giving

| | |
|--|--|
| Fiscal measures and financial support | <p>Stimulus packages</p> <ul style="list-style-type: none">■ Direct stimulus package for CSOs■ Expansion of existing measures for businesses to CSOs■ Guarantee schemes (eg for loans or overdrafts) that CSOs can use■ Wage subsidies or furlough schemes that are specific to CSOs <p>Subsidies and sectoral funding</p> <ul style="list-style-type: none">■ State aid specific to CSOs or sub-sectors■ Special funding programmes that benefit CSOs to a large extent■ Credits for individuals to spend on CSOs■ Financial incentives for volunteering and in-kind donations <p>Special incentives for the corporate response</p> <ul style="list-style-type: none">■ Incentivising payment deferral discounts, fee/price waivers etc to CSO clients■ Incentivising use of dormant physical company assets (eg empty warehouses for use by CSOs, unused car/truck fleets for CSO transport etc) |
| Taxation | <p>Improving and adjusting existing systems</p> <ul style="list-style-type: none">■ Removing irrecoverable VAT burden for CSOs■ Support for making better use of tax incentives (eg by making it easier to declare and claim for CSOs and individuals or promoting them more)■ Tax deferrals for CSOs <p>Using tax for more direct support for CSOs</p> <ul style="list-style-type: none">■ Topping up existing tax incentives for charitable giving■ Tax holidays for CSOs■ Introducing new tax incentives for individual and corporate giving, wider philanthropy, volunteering and in-kind donations (eg time-limited if specific) |

| | |
|---------------------------------------|---|
| Legislation and regulation | <p>Regulatory changes and responses</p> <ul style="list-style-type: none"> ■ Changes to regulatory system (eg CSOs being allowed to change mission) ■ Introduce or make (temporary) changes to spend-down rules for funding vehicles which are time-limited to the crisis ■ Lowering regulatory barriers for funders to become direct investors, engage with venture philanthropy and social impact investment (in particular for social enterprises) ■ Government-mandated changes to insurance schemes (eg to cover more risks for CSOs or ensure pay-outs for covered losses) ■ Adjusting reporting deadlines and other requirements (eg for submitting annual reports, holding digital AGMs) <p>Repurposing public and private charitable assets</p> <ul style="list-style-type: none"> ■ Use of dormant assets or trusts (eg support to identifying and releasing them) ■ Repurposing industry fines or levies to support CSOs (or quicker release) ■ Repurposing funds and investment vehicles (eg opening up vehicles intended for business to CSOs, increasing share of grant-making, adjusting eligibility criteria etc) <p>Procurement and commissioning</p> <ul style="list-style-type: none"> ■ Changes to procurement system and contracts (eg relaxing Payment by Results requirements, rolling over contracts, relaxing bidding and contract requirements, allowing for CSO consortia, dividing up contracts so that smaller CSOs can bid and deliver etc) ■ Changes to government grant-making, such as converting contracts into grants, increasing share of government grants) |
| New partnerships and platforms | <p>Promoting giving and existing solutions</p> <ul style="list-style-type: none"> ■ New giving campaigns or amplifying existing ones ■ Support for philanthropy pledges ■ Support to roll-out existing giving mechanisms (such as pay-roll giving) ■ Scaling up of existing (digital) solutions for giving <p>New programmes and funds</p> <ul style="list-style-type: none"> ■ Match-funding programmes ■ Setting up specific funds (eg to increase sector resilience, digital etc) ■ Support for new platforms that match supply and demand (eg around volunteering, funding, resourcing across sectors, social investments) |
| Other | <p>Government support for scenario planning</p> <ul style="list-style-type: none"> ■ Foresight/engagement on recovery phase (either civil society involvement in wider societal recovery or specific planning for how to rebuild civil society) |