https://doi.org/10.3828/idpr.2025.35

Stasja Koot and Manon Peek

A force field for funding: philanthrocapitalism and localisation in Dutch development

Increasingly, international non-governmental organisations (INGOs) have become dependent on major donors. Known as philanthrocapitalism, this was critiqued for a lack of democracy and downward accountability, leading to a concentration of power among a privileged few. Simultaneously, the call for localisation increased, which refers to more inclusion and empowerment of INGOs' local partners. In this article, we interrogate how Dutch INGOs deal with attracting major donors on the one hand (i.e. philanthrocapitalism) and demands for increasing downward accountability (i.e. localisation) on the other. Based on interviews, work experience and report analysis, we explore these allegedly contradictory movements and analyse the power dynamics regarding its four attributes of knowledge, capacity, authority and accountability. We argue that, although power can be found at all levels in the 'force field' between philanthrocapitalism and localisation, funding relations create space for repression and therefore the concentration of power among major donors functions largely as an obstacle to localisation.

Keywords: development, force field, funding, localisation, philanthrocapitalism, power, repression

Introduction

In the midst of the 2008 financial crisis, when international non-governmental organisations (INGOs) struggled for funding, a new movement was afoot. Referred to as 'philanthrocapitalism' (Bishop and Green, 2008), it aimed to revolutionise philanthropy by making non-profit organisations operate like businesses and increasingly deploy market mechanisms to promote development. Philanthrocapitalism is an ideology led by the very wealthy (and often famous) people, eager to apply the same methods and ways of thinking that made them successful in business for social and environmental transformation (Koot and Fletcher, 2021; Rogers, 2011; Wilson, 2014). Against the background on the financialisation of development, which prioritises market logics and reorganises development funding (Chiapello et al., 2023), philanthrocapitalism is an ideology that is not reducible to the source of funds alone, but it combines market and metrics rationalities, privately sourced capital and business-style

Stasja Koot is Associate Professor at Sociology of Development and Change, Wageningen University, PO Box 8130, Wageningen 6700 EW, Netherlands and Senior Research Fellow in Department of Geography, Environmental Management & Energy Studies at the University of Johannesburg, Auckland Park, Johannesburg 2006, South Africa; Manon Peek is a researcher at Sociology of Development and Change, Wageningen University, PO Box 8130, Wageningen 6700 EW, Netherlands; e-mail: stasja.koot@wur.nl; manonmtepeek@gmail.com.

governance, concentrating decision-making power in private donors and creating upward accountability (Edwards, 2008). This differentiates philanthrocapitalism from state and public development while still reproducing depoliticising and technocratic development paradigms (Ferguson, 1990; Li, 2007). Both share a technocratic faith in expert interventions, and philanthrocapitalism introduces private-sector logics into that technocracy. Recent OECD data reinforce philanthrocapitalism's increasing relevance: Official Development Assistance (ODA) dropped with 7.1 per cent in 2024, expected to decline further in 2025 (OECD, 2025). Moreover, the large-scale reorganisation of USAID further destabilised public development (Miolene, 2025). This will likely increase competition for private financing and strengthen INGOs' incentives to court private philanthropic donors.

While accusing traditional philanthropy to be inefficient, philanthrocapitalists claimed to be result-driven (Bishop and Green, 2008; Edwards, 2008). They can exercise power by making decisions about public causes 'according to their own priorities, prejudices, or idiosyncrasies' (Kapoor, 2013, 65). This movement continues: in the Netherlands, for instance, many INGOs have been subject to budget cuts from the government, resulting in an increased focus on private funds and initiatives and 'business-like' practices (Koot and Fletcher, 2021; Savelli et al., 2019; Van Ewijk et al., 2017).

Many scholars critiqued philanthrocapitalism (Edwards, 2008; Giridharadas, 2018; Kapoor, 2013; Mediavilla and Garcia-Arias, 2019; Reich, 2018) based on three main points: first, the power philanthrocapitalists have in terms of agenda setting and an existing lack of shared decision-making structures can be seen as top-down, with the concentration of power in the hands of a privileged few (Edwards, 2008; Giridharadas, 2018). This results in a lack of downward accountability, a decrease of the democratisation of philanthropy while spreading competition for funding (Barnett, 2013; Farrell, 2015; Koot and Fletcher, 2021; Reich, 2018). Second, the business approach often leads to technical solutions, disregarding a long-term transformation of underlying social, economic and political structures (Edwards, 2008; Koot and Fletcher, 2020), resulting in issues of social justice seen as technocratic matters to be dealt with by managers (Kapoor, 2013, 3). Third, philanthrocapitalists use the same market principles that often played a role in the creation of inequality in the first place (Edwards, 2008; Giridharadas, 2018; Kapoor, 2013).

Around the same time, there was also debate about a greater inclusion of local actors to address unequal power relations.[1] Understanding, appreciating and empowering 'the local' has been an evolving process. Northern-dictated development agendas were critiqued for suppressing the multiplicity of local knowledge, practices and structures (Scholte and Söderbaum, 2017). Originating in the humanitarian sector, 'locali-

1 The term 'local' is here used to distinguish 'the sphere of the country in which the intervention occurs from the outside world' (Pouligny, 2009, 12).

sation' also gained traction in international development (Barakat and Milton, 2020). It is a process of organisational change focusing on the recruitment of more local staff instead of expatriates as a way to create empowerment (Sundberg, 2019).[2] Localisation then refers to 'recognising, respecting and strengthening the leadership by local authorities and the capacity of local civil society in [development] action' (Fabre, 2017, 1). Local actors can provide more speedy and accurate responses as they are already on-site, and they have better access to communities due to their ability to build trust (McCann, 2015). They also have better knowledge of the cultural and political context (Bruschini-Chaumet et al., 2019; Roepstorff, 2020). However, beyond efficiency, localisation is also a political right for self-determination and political agency, and for INGOs it may lead to fear for budget cuts and job losses (Slim, 2021). The increased involvement of local actors can take many forms, but for the purpose of this article localisation of development refers to a shift in tasks, power, and funding from international actors and donors to local development workers and the NGOs in which they are based.

Localisation also faces challenges. First, many international actors remain apprehensive to transfer power to local actors, based on concerns about their capacity, their ability to scale up, and sometimes their political neutrality (Barakat and Milton, 2020; Bruschini-Chaumet et al., 2019; Dixon et al., 2016; Duclos et al., 2019; Roepstorff, 2020). However, this perspective was also critiqued as a paternalistic framing constructed by the Northern-dominated development sector (Jayawickrama, 2018). Second, defining 'the local' remains a challenge (Barakat and Milton, 2020): the reductionist binary of 'international' and 'local' can reinforce the perception that international staff has expertise, in contrast to local staff who are presumed experts on 'the local'. Third, local actors play a key role in gaining access to vulnerable populations or conflict areas, but often bear disproportionate risks compared to internationals (Duclos et al., 2019; Roepstorff, 2020). Fourth, as localisation shifts the power and knowledge away from international actors, this process can perhaps also restrain improvements and efficiencies offered by these international professionals and experts (Barnett, 2013). Scholars have called for further investigation of localisation in development in relation with the shrinking space for civil society, but so far few attempts have been made (Roepstorff, 2020).

Philanthrocapitalism and localisation are thus often based on asymmetrical relations and they operate in overlapping funding and governance spaces. Whereas philanthrocapitalism exerts its influence mostly at the funding design, board decision and monitoring spaces, localisation operates predominantly in implementation, community knowledge and local leadership spaces. INGOs are positioned in both spaces, mostly acting as brokers. Both philanthrocapitalism and localisation thus challenge

2 Some used the term differently, as a process of 'active construction (through discourse, framing, grafting and cultural selection) of foreign ideas by local actors' (Acharya, 2004, 245).

power structures of international development (Duclos et al., 2019; Edwards, 2008). Furthermore, both concern a redistribution of power that stimulates opposite directions. This article addresses that tension, by investigating how Dutch development INGOs balance attracting private donors with increasing downward accountability, and how this influences the distribution of power. We analyse these power dynamics by using Foucault's (1980) approach of power as a 'mediated effect' in the 'force field' (Nuijten, 2005) of social relations (based on knowledge, capacity, authority and accountability, see below).

In what follows, we first conceptualise power as a mediated effect in a force field, after which we explain our methodology. After this we present our results regarding philanthrocapitalism, localisation and power. Next, we analyse how philanthrocapitalism can support, but mostly curbs, localisation. Last, in the discussion and conclusion, we iterate our main argument, which is that, although power can be found at all levels in this force field between philanthrocapitalism and localisation, the concentration of knowledge validation, capacity control, decision-making authority and accountability direction among private donors creates space for repression and can therefore function as a potential structural obstacle to genuine localisation.

Power as a mediated effect in a force field

Foucault (1980) approached power as modifying the actions of others, either enabling or restricting them. Social relations are central in this, since it is produced and reproduced through constant interaction between people: power is not 'possessed' and wielded by a few, but exercised by everybody (Foucault, 1980; Nuijten, 2005). This differs fundamentally from views on power as repressive, and as the structural control of resources by individuals (Weber, 1978 [1922]; Barbalet, 1985; O'Neill, 1986). Instead, Foucault (1980) focuses on power at all levels of social interaction, in all institutions and organisations. This is useful to uncover multi-directional power relations and how these manifest and change among INGOs, private donors, local project coordinators and beneficiaries. Development projects usually operate through collaborations between these stakeholders, where power is produced and exercised by all: it circulates, changes and re-evaluates relations between people. Often considered a 'static' possession, this 'ignores the fundamental fact that power is always "relational" and the result of the working of multiple, intertwined institutions' (Nuijten, 2005, 1). An analysis of relations in development will not help to determine who 'has' the power and who 'is' marginalised as if these are absolute positions, but it will help to disentangle the patterns that constitute different social relationships and reveal specific rationalities (Foucault, 1980; Nuijten, 2005).

This conceptualisation of power is especially interesting when taking into account that under localisation, organisations invest in enhancing local capacity and direct funding to shift power from Western-based organisations to the countries of intervention. Such an idea of mobilising these attributes can also function as a medium to increase power among these stakeholders in relation to the Western-based organisations (Allen, 2003). Power is ultimately a 'mediated effect' (Foucault, 1980) that can be influenced by certain attributes of individuals. This effect is thus based on relations in a fluid playing field of various forces, or a 'force field' that consists of 'more structural forms of power relations, which are shaped around the access to and use of specific resources' (Nuijten, 2005, 2). In this article, we adopt the view of power as a mediated effect taking place in the force field between philanthrocapitalism and localisation. Force fields, more specifically,

> cohere around certain problems and resources and lead to forms of ordering in which socio-political categories with differing positions and interests define themselves. As force fields are always in flux, it is not possible to 'freeze' them in terms of social or territorial boundaries. Yet, they can have a certain stability for a period of time. (Nuijten, 2005, 2)

Together philanthrocapitalism and localisation form a force field in which donor-driven concentration of authority and market logics collide with demands for local ownership and accountability, potentially creating both partnerships and tensions.

The mediated effect in a force field can be influenced by four interrelated categories of attributes that individuals or groups can have: knowledge, capacity, authority and accountability. Although such categories are always arbitrary, we chose them because together they form a concrete toolkit for operationalising power as a mediated effect: each provides observable, empirical practices. Redistributing power requires analysing all four attributes in tandem, not only transferring money or tasks. Each contributes to a better understanding of the relational workings of power. *Knowledge* determines whose expertise (e.g. philanthrocapitalists, INGOs or local actors) is valued and thus whose voices are strongest in the mediated effect. *Capacity* refers to the material, financial and human resources that actors can mobilise, while *authority* concerns who has the legitimacy and decision-making rights. Last, *accountability* reveals power hierarchies through accountability directions (i.e. who is accountable to who). Together, these attributes are the kernel of the force field between philanthrocapitalism and localisation. We now highlight all four attributes in more detail.

Knowledge, capacity, authority and accountability

Knowledge is an exercise of power, and power is reproduced through knowledge. The different ways in which knowledge is constituted, together with social practices, forms of subjectivity and power relations create a 'discourse' (Foucault, 1980). Power affects what is considered important or not, defining the dominant discourse, the norm, and rationalities (Flyvbjerg, 1998; Foucault, 1980). In development, 'discourse' 'identifies appropriate and legitimate ways of practising development as well as speaking and thinking about it' (Grillo, 1997, 12). Colonial critics argued that often the 'observers' (i.e. mostly people from Western countries) assign themselves the power to define the 'observed' (i.e. those from developing countries) (Asad, 1973). As the development sector is made up of different stakeholders, each with their own knowledge and truths, patterns of power can be discovered by unravelling dominant discourses. In recent years, for instance, philanthrocapitalists presented themselves as the possessors of 'expert' knowledge that can lead to more effective and efficient development, and as a result, local knowledge tends to be disregarded (Fejerskov and Rasmussen, 2016). Nevertheless, the trend of localisation aims to draw more attention to local knowledge, thus challenging the dominant discourse (Escobar, 1988).

Capacity refers to the possession of the material, scientific, social or political means of power (Foucault, 1980; 1988) as resources that actors can draw upon (Bebbington et al., 2006). Localisation has supported the transfer of responsibilities from international to local workers, referring to the human dimension of capacity, but another important capacity is capital, which refers to the physical dimension (i.e. buildings, materials, money) (Fiszbein, 1997). Different scholars argued that power relations are directly connected to economic relations (Chen et al., 2001; Flyvbjerg, 1998; Foucault, 1980). In development, these are mostly determined by funding: while localisation commits to shifting power by providing direct donations to the countries of intervention, philanthrocapitalism draws the power to private donors as INGOs have become increasingly dependent on these actors for funding.

Power also concerns a justification or acceptance of the exercised power by others (Giddens and Sutton, 2021). Several scholars referred to this as *authority* or the right to act (Barbalet, 1985; Weber, 1978 [1922]), referring to the acceptance or rejection of orders or directives of certain stakeholders. Principles of authority in development interventions often involve the 'role of the expert who continually identifies problems, categorises and labels them and then intervenes to resolve them' (Kothari, 2005, 427). Especially philanthrocapitalists argue that they have authority based on their previously successful endeavours, presenting themselves as experts on solving complex problems and thereby justifying their involvement in decision-making (Edwards, 2008).

Accountability concerns 'who can call whom to account, and who owes a duty of explanation and rectification' (Kilby, 2006, 953). It always has a direction and 'points to those to whom one must give account' (Wenar, 2006, 6). Any stakeholder at whom accountability points has distinguishable power. This type of power often includes setting standards, indicators and goals, and judging whether the accountable agent successfully complied. In international development, rich individuals who are responsible for providing resources through private donations are often unaccountable for discharging their responsibility towards certain projects or beneficiaries (Wenar, 2006). Philanthrocapitalism creates a system in which donors have a large say in how their money is spent and under which conditions. Just as INGOs demand upward accountability from local partners, private donors in turn require upward accountability from INGOs, while localisation attempts to promote more downward accountability.

In this article we will answer the questions how power dynamics mediated through knowledge, capacity, authority and accountability shape the relationship between philanthrocapitalism and localisation in Dutch development, and to what extent funding structures enable or constrain the transfer of power to local partners.

Methodology

To answer this question, we conducted semi-structured, in-depth interviews with 32 participants (10 by the first author and 22 by the second author), between September 2015 and December 2020. Together these interviewees work for 22 different organisations. We chose to focus on the perspective from Dutch INGOs (15 of the 22 organisations are INGOs) and their position as 'brokers' situated between private donors and local partners. Among the interviewees were 22 Dutch development workers, of which four work in project countries. Two of these were repatriated back to the Netherlands during COVID-19 and two stayed. Furthermore, six interviews were with Dutch private donors and four with local development workers. The interviews helped to gain a more in-depth understanding about localisation and philanthrocapitalism and they also functioned as a (limited) check of the arguments provided by Dutch development workers.

All interviewees work in different domains of development, including project management, fundraising, corporate partnerships and localisation. A diverse sample helped to gain an in-depth and multi-angular understanding. The interviewees were found by using the first authors' network (he worked for a Dutch development INGO between 2007 and 2012) and snowball sampling. Because the 22 interviews of the second author took place during COVID-19, 19 of those interviews were conducted online. Additionally, we studied the INGOs' financial reports from 2015 and 2019 to explore changes in financial dependency. Different categories of income (institutional, individual, corporate donors and foundations) were identified and compared in absolute and relative numbers. Since not all financial reports of both 2015 and 2019 were accessible, and since each organisation has its own criteria and labels for categorising, it was only possible to compare general trends.

We are aware that, as in any research, a sample is also a limitation and, in this case, especially local perceptions are underrepresented (albeit not absent). Furthermore, the use of the first author's network may provide a rather homogenous perspective. However, this network also provided access to a selection of philanthrocapitalists, a group that is normally not easy to gain access to. Nevertheless, we emphasise the value of the focus on INGOs as experienced brokers at the centre of the investigated force field, since they often deal directly with funders and local groups. In that sense, the interviews with locals and philanthrocapitalists are triangulations of the core perspective of INGOs.

Philanthrocapitalism in practice

The annual financial reports revealed that at least a third of the participant organisations experienced a decrease in the relative share of government funds in 2019 compared to 2015. This increased competition:

> Up until 2015 we received a large amount of subsidy for big programs from the Ministry of Foreign Affairs. […] Since 2016 we have become much more dependent on foundations, schools and churches, and businesses […] with the Mastercard Foundation, for example. (Interview 25 November 2020)

The reports also show that most INGOs experienced an increase in income from foundations compared to 2015, including from the Heineken Foundation, IKEA Foundation, Ford Foundation and the Bill and Melinda Gates Foundation. Some INGOs stated that they do not have sufficient capacity for this, because application processes can be lengthy and complex. Moreover, in most cases the income generated through large companies has grown in both absolute and relative numbers:

> We have a few large companies, like ING [Internationale Nederlanden Groep, a big bank] and Philips. […] We also notice an increase in small and medium enterprises, for example bakeries or pancake restaurants [...] They form a market from which we expect to generate more income. (Interview 25 November 2020)

Other mentioned companies include Randstad, ASN (a sustainable bank), Microsoft, Albert Heijn (a supermarket), BDO, Booking.com, H&M, Coca Cola and TUI. This is not surprising as the Dutch government launched the 'Aid and Trade' agenda in 2003, aimed to include economic growth among traditional donors and to encourage the private sector to become active in development (Savelli et al., 2019; Van Ewijk et al., 2017). Although some private donors were critical about this, others thought this was the core of development:

> The solution is in the end to stimulate the economies of these countries. This is also something that happens in Ethiopia; large-scale agriculture and factories are being set up which of course strongly affects the local populations who will see and work with new techniques, yes, that is the best there is. (Interview 18 November 2015)

Not all INGOs are eager to collaborate with corporate actors. For example, ActionAid reported that they had not turned to companies for income as they 'want to be able to remain critical' (interview 23 November 2020). Some INGOs experience tensions with certain donors' alleged agendas and motives. Although foundations set up by IKEA, G-Star, Shell or Coca Cola are legally separate entities, they are thought to remain heavily influenced by and associated with the companies they originate from and that are sometimes known for contributing to social or environmental problems. It can thus be challenging for INGOs to find a good fit with a donor:

> IKEA has their head office in the Netherlands because of the opportune tax system, and we run a campaign against tax evasion. So, there is definitely a tension there. […] IKEA is something else than the foundation – well I do not completely agree with that – but the projects we do with the foundation focus on localisation and youth movements. (Interview 19 November 2020)

Cuts in government funding, incentives for Aid and Trade, an increasing awareness among businesses about social and environmental challenges, and INGOs in need to attract more corporate investments and applying commercial funding strategies, have together caused 'doing business' and 'doing good' to become increasingly intertwined (Farrell, 2015). Several INGOs now sell their own branded merchandise and services via web shops, including bags, jewellery, soap, food and drinks. The website of Habitat encourages visitors to book accommodation through Booking.com as they receive part of these revenues. This way they try to encourage people to engage in market-related activities to generate income.

INGOs also plan, organise and host events or donor trips to their projects or other activities. War Child, for example, is known for their large events (e.g. pop concerts, a ballet or a 2-star Michelin dinner on Ibiza) in which they collaborate with celebrities, referred to as 'ambassadors'. Habitat organises building trips in which teams of people volunteer to build a house in a developing country. Furthermore, INGOs are increasingly looking at selling their expertise as consultants, or they attract donors through sponsorships or project adoption, making it possible to attach their (business) name to a house that is being built or to create a fund named after themselves or a loved one.

Some INGOs even take on the role of strategic financier, impact investor or fund manager. Hivos, for example, has invested in biogas installations in East Africa that compensate CO^2 emissions, which generates credits that can be bought by clients to compensate CO^2 emissions elsewhere. Such a marketplace for emission credits shows an increasing engagement in business-related practices. Traditional charity and business activities are gradually blurred, which becomes even clearer when companies actively engage in development, as we will explain now.

Business involvement

Involvement from businesses with INGOs goes far beyond funding: companies also offer their time, products, expertise and labour. One donor explained that he 'realised that I did not only want to donate money, but I also wanted to do something myself' (interview 22 September 2015). As an INGO interviewee explains, companies would first focus on financial donations, but now they 'prefer to collaborate and undertake something together' (interview 25 November 2020). An example of such a collaboration is of UNICEF and Philips, who created programmes together in which Philips contributes by providing medical equipment and light set-ups. Other examples are a marketing agency donating time to set up campaigns, a lawyer willing to spend a certain number of hours, or a sales team offering to help out for an afternoon. As a result 'the traditional model of donor-grantee is slowly disappearing' (ICCO, 2016, 10).

Several INGOs explained they also deploy experts from companies to the receiving countries. VSO, for example, collaborates with Randstad and Achmea (an insurance company), who send their professionals to corporate volunteering programmes. In these, employees focus on a special task or assignment to 'share their expertise in business, marketing, finance, risk management, HR and communication' (VSO, 2021, 42). Such involvement gives private actors a more prominent role in development, including more power, in particular through knowledge and capacity. Most INGO employees stressed that the INGOs are still the experts, but that donors often exercise power indirectly.

Indirect influences

Donors affect development indirectly, first, by choosing where they allocate funds. An INGO representative explained that if they donate 'a very large amount of money, in this case we are talking about a minimum of €150,000, they can choose a country, a project, or a theme [...] then together you look for a suitable project' (interview 25 November 2020). Another one explained:

> That donor only does hardware, meaning building schools and sanitary buildings, and those kinds of things. Then we can say: 'Well, we don't normally do that', but then you end up having nothing, right? So, it can be seen as a kind of negotiation. (Interview 25 November 2020)

Additionally, an employee of a large corporate donor foundation explained that two (out of four) board members

> always had the last say, and everybody felt this was okay, because it was also such a short time ago that they donated all that money and the other board members collaborate in

> this quite easily; if the founders want something or not, it happens or not. (Interview 19 February 2018)

The bigger the donations, the more 'exclusive' treatment for a donor. Almost all INGOs have a business or friends' network, sometimes ranking the most important donors. This affects the frequency of project updates and donors' involvement, through newsletters or invitations for events, including dinners and travel: 'We have a donor who provides funds for building schools and who visits the field site every year. The donor then asks critical questions. [...] I find that the nicest way to work with donors' (interview 25 November 2020).

Sometimes donors are connected to a local partner to exchange knowledge. For instance, Oxfam invited six Dutch entrepreneurs to travel and meet Ugandan colleagues to 'inspire and learn from each other, and work together to tackle local business challenges', and to 'help companies discover opportunities to increase their positive social and sustainable impact by adapting business processes' (Oxfam, 2020, 44).

Second, some private donors (often foundations) require INGOs to apply for funding, and to qualify they usually initiate a call for proposals. Such calls include rules or guidelines – e.g. certain countries, areas or themes – that a proposal must adhere to. The donor then decides which proposal they find most promising, i.e. which best suits their ideology. Due to increased competition, INGOs are willing to cater to the donor's wishes: some 'write towards the donor' to attain funding, because 'if nobody wants to fund education, then there will be no more educational projects' (interview 30 November 2020). As donors examine proposals, they hold considerable power over development in the form of authority, and in the form of accountability in subsequent reporting systems.

Philanthrocapitalism led to a process of increasing power for private donors. This has some important implications. First, as private donors hold power over where their money goes, 'popular' or highly exposed projects often receive most funding, leaving less available for other projects. Often, INGOs explained that corporates express most interest in projects that include highly innovative or technical solutions. However, because development is often very political, this carries the risk that adopting business strategies may lead to de-politicise and simplify issues. Second, whereas governmental donors are held accountable through different institutions and democratic elections, holding private donors accountable is more difficult. As an INGO interviewee stated: 'Giving money remains a voluntary act' (interview 24 November 2020). Third, philanthrocapitalism has created a bigger dependency on the market, indirectly because donors are increasingly dependent on it and directly because many INGOs now engage more in market activities themselves. INGOs have thus become more vulnerable to market failures and economic crises. All of this stands in stark contrast with the objectives of localisation, which we explain next.

Localisation in practice

Putting local partner organisations in the driver's seat is not new in development: several interviewees explained that, when compared to humanitarian aid, localisation has always been more common in international development. One explained that 'for 60 or 70 years the communities are at the core of development. The goal has always been to connect with the local context and encourage local ownership' (interview 30 November 2020). In recent years, however, localisation has gained more attention, especially since the establishment of the Grand Bargain at the World Humanitarian Summit in 2016 (Barakat and Milton, 2020). Due to the widespread call for local leadership, a more critical public and a challenging funding climate, several INGOs prioritised localisation. According to an adviser on localisation at Cordaid, this decentralisation led to a different role for INGOs (interview 3 December 2020), creating a double incentive: first, INGOs approach localisation as an ideological goal and second, it brings financial advantage to the INGO because labour and responsibilities change. However, often higher positions are still held by international staff. For instance, regional managers, country directors, consultants or interim employees are frequently 'Western': national staff often holds positions 'with less power, less control, and thus also less say', which creates a situation in which local employees 'want to be on good terms with us because we give them the money […] and they depend on us to keep their jobs', while 'in some cases we are also the only funder they have' (interview 16 November 2020). So, if implementation and management increasingly take place in the countries itself, it is not self-evident that a shift in labour and responsibilities automatically increases local feelings of ownership. Underlying structural issues may inhibit equality. Some interviewees pointed out that racism and neo-colonialism are still deeply embedded in existing power structures, forming a barrier for local partners to voice their needs. One INGO interviewee explained that 'people are more likely to listen to me than to my local colleague. [...] because I am white, I get away with saying a lot of things, whereas my female Congolese colleague […] cannot say the same things' (interview 26 November 2020). The process of increasing local ownership is thus complex and subject to several pitfalls.

INGOs' central position

In localisation, 'we tend to "give" this local ownership to the marginalised, underrepresented people we chose, wrapped in our own values and conditions regarding the terms of this ownership' (Hivos, 2021, 8). This quote reveals the contradiction about localisation being essentially top-down. Nonetheless, INGOs adopted various instruments that aspire to enhance inclusion of local opinions and perspectives: they conduct baseline surveys, interviews or focus group discussions with community leaders and members, perform needs assessments, embark on field visits or scoping missions, choose to work with trusted gatekeepers, or make use of innovative technologies (e.g. 'community perception trackers' by Oxfam). Because local organisations know the context and their communities best, several INGO interviewees mentioned that they let local partners formulate the problems. Subsequently, development plans are created in collaborative partnerships, based on input from local partners. Such partnerships often require the INGO to act as a broker between donor and their local counterpart. Through (sub-)contracts and accountability mechanisms INGOs ensure certain standards, but in the process, they still exert power over their local partners in two ways.

First, since the INGO is in charge of funding, they choose in which countries they operate, and what themes or target groups they focus on through lobby and advocacy, sometimes based on donor preferences: 'you highlight that one component of the development project that speaks most to the donor' (interview 25 November 2020). And another one stated: 'It is also up to us how we frame certain issues and whether we put in effort to convince certain actors or not. We can decide who we want to listen to. In that sense, we hold most power' (interview 18 November 2020). Second, in the process of choosing local partners, they formulate the procedures, frameworks and conditions. Potential local partners can respond to calls and are subsequently exposed to an extensive assessment. Consequently, mostly larger NGOs are favoured because they have the infrastructure, expertise and track record to handle large funds and comply with donor requirements.

Funding dynamics

Several interviewees stated that in recent years private donors increased their emphasis on localisation, for example by requiring collaborations with local partners or channelling a percentage of funding directly to them. But most are reluctant to directly engage with local organisations: some corporate donors are afraid of engaging in practices that might harm their reputation, and therefore an intermediary development INGO that ensures quality is preferred. Furthermore, smaller organisations often lack capacity (including well-established financial systems) to participate in calls for international fundraising.

However, there are some exceptions. One interviewee explained that the Bill and Melinda Gates Foundation recently changed their approach. After five or six years of funding Oxfam for a project focusing on strengthening a local network, they started to donate directly to that network. Because of the good relationship between Oxfam and the network, the network hired Oxfam when required. Although this initiative shows more local agency and capacity, it also poses questions regarding increased dependency on large private donors, which may just as well hinder localisation.

Several INGOs mentioned strategic efforts to support local organisations in capacity building (i.e. proposal writing, financial management) or networking activities to increase chances for funding. One interviewee explained they receive questions from their local partner concerning their 'own sustainability', and what 'they are eager to learn how they can improve their proposal writing skills and how they can prove their impact to donors' (interview 23 November 2020). A local development worker illustrated how Oxfam Iraq supported 15 local organisations since 2018 to 'build their capacity, […] providing them with training, in areas such as HR or finance [or] monitoring and evaluation tools' (interview 3 December 2020). Another interviewee mentioned that they support local organisations with introducing them to other INGOs to increase and diversify their income.

Altogether, local organisations remain largely bound to the requirements that are set by private donors and INGOs. This reinforces and maintains dependency, and results in a high upward accountability and little room for local actors to be critical towards INGOs' and donors' activities. Despite recent efforts to localise capacities including fundraising, local partners still only receive a small slice compared to INGOs, mostly earmarked.

Another interviewee added that 'there is a large lobby to give more direct funding to local organisations. However, this also triggers a debate about corruption. We have to be careful with donors' money and avoid giving it to corrupt organisations' (interview 16 November 2020). Clearly, there is not always enough trust of local organisations. As another interviewee explained, INGOs have to be careful to 'give [local] organisations too much responsibility for important matters that they are not prepared for both mentally and in terms of capacity' (interview 26 November 2020).

Philanthrocapitalism supporting localisation

Perhaps unexpectedly, certain elements of philanthrocapitalism may increase local capacity, in the following two ways. First, private donors can take more risk with their donations, allowing for more pioneering approaches. While governments are subject to political agendas, this applies much less to private donors, who are not held politically accountable in the same way. Governments must 'show the impact to the public and gain support to continue their work' (interview 3 December 2020). Although private donors are also accountable to their stakeholders, there is consensus among the interviewees that they are more flexible because they experience less public accountability. This led to experimental collaborations between private donors and INGOs with directing more power to the local partners. An example of such an initiative is an INGO that started working with grant facilities in Uganda and Bangladesh funded by the IKEA Foundation. These allow local organisations to receive funding for their submitted project proposals. By acting as a broker, the INGO aims to direct more agency to the local partner: 'An IKEA Foundation, for example, dares to take more risk because they do not have to justify in the same ways as the government does' (interview 19 November 2020).

Second, and related to the first point: due to their extensive budget and often limited capacity, governmental donors tend to have a preference to only donate large sums for big development programmes. This requires INGOs to have good infrastructure and experience to execute these. Sometimes receiving organisations are required to be registered in the Netherlands, which automatically results in disenfranchising smaller local organisations. In contrast, private donors have fewer restrictions that local organisations must adhere to, making funding more accessible to them. Since private donors' reporting requirements are generally considered less strict, this allows for more time and money for the needs of local partners. An interviewee explained that reporting to private donors is for a big part based on trust, and another one said that 'if one or two people from a foundation have a good feeling with the cause, they can convince the rest of the board' (interview 30 November 2020).

Philanthrocapitalism curbing localisation

Most evidence shows that an increased dependency on private donors can have a backward impact on creating more local ownership, in three ways. First, a philanthrocapitalist approach to development tends to disregard underlying political problems (Edwards, 2008; Giridharadas, 2018; Koot, 2021; Reich, 2018; cf. Ferguson, 1990). Using a strong business-focus, private actors are particularly drawn to tangible projects with innovative or popular elements. This preference was also observed during the COVID-19 crisis, when donors became especially interested in contributing to a crisis response, while losing interest in other projects:

> We spend a lot of time around the table with local and community governments to change policies or those kinds of things, while for private donors these matters are not necessarily interesting. They prefer to have a water well on their name or something else that is very tangible and visible. This can be challenging because our country offices are looking for more support to work at the political level. (Interview 15 November 2020)

Second, corporate private donors can be focused on their own interests too. Companies can use their expertise to contribute to social challenges, while also aiming to benefit from this. An example of such a project is that of Plan and TUI. To combat high unemployment rates in the Dominican Republic, Plan Netherlands, corporate foundation TUI and Blue Diamond Resorts created the TUI Academy. This Academy provides vocational training, personal coaching, workshops in financial skills and sexual health education for 150 young people, with the aim to turn these students into qualified, future employees of TUI resorts:

> Plan's expertise and local networks in program countries can be matched with the demand of multinationals to educate laborforce [*sic*] in local markets. This way, the experience and knowledge of partners can complement each other. (Plan International, 2015, 88)

Furthermore, corporate donors often use their philanthropy in marketing, as one explained: 'marketing like this is not a bad thing; it shows their network what they are doing, and this might spread the idea' (interview 14 September 2015). This raises questions about the reasons why corporates engage in philanthropy, and whether these projects contribute to the creation of empowered local agents, whether such programmes predominantly serve companies' interests framed as 'development', or both based on a neoliberal win-win ideology (Prahalad, 2010).

Third, if corporate donors engage in development to also serve their own interests, they can easily step out when they no longer benefit. Hence, corporate donations are more uncertain, and interviewees agreed that it is hard to hold private donors accountable if they do not meet their financial commitments. This makes it even more important to maintain a good and trusted relationship with the donor. Informing and involving donors can be time-intense, depending on the size of the donation, sometimes creating a situation in which 'we actually spend more money on administration than actually bringing in that money' (interview 17 November 2020). Commitments towards donors also require INGOs to communicate and ask for permission when projects seem to head into a different direction. As an interviewee explained: 'they funded the whole project more or less, so then it seems only fair to discuss [changed circumstances] with them. And then they followed our advice' (interview 24 November 2020).

So, there is an enhanced dependency on private donors, causing INGOs to increasingly become subject to power exercised through these donors' authority. The higher the funding, the more power donors seem to hold. This became especially apparent during the COVID-19 crisis, when having to ask for donors' permission to repurpose money formed an obstacle for a swift local response. Clearly, private donors' influence reaches far beyond only wanting to know how their money is spent. Some interviewees explained that, although private donors have fewer complex frameworks, their direct involvement and participation in projects is much larger.

Discussion and conclusion: a force field for funding

Although our results confirm Foucault's (1980) ideas that power is wielded by everybody and can be found at all social levels, it is important to also acknowledge that some actors can wield more power than others: there are some striking dependencies and inequalities in funding structures in all four attributes. In fact, our findings demonstrate how power operates as a mediated effect through the unequal distribution of knowledge, capacity, authority and accountability within the philanthrocapitalism-localisation force field. This also allows repression within the force field.

The interaction of knowledge, capacity, authority and accountability

Importantly, the four attributes often affect each other, so when analysing them it would not be fitting (or possible) to separate them completely. First, the concentration of *knowledge* occurs as philanthrocapitalists present business expertise as knowledge that can lead to more effective development, while often local knowledge is only valued when it supports the donor's ideology. INGOs mediate this dynamic by 'writing towards the donor' while claiming to represent local voices. This creates power imbalances where Western knowledge dominates development. Partnerships between corporate actors and INGOs create opportunities for donors to share knowledge, formulate strategic goals, apply a business-minded approach or serve their own interests. This allows for top-down development, based on strong hierarchical financing structures and upward accountability mechanisms, with a risk of creating a disconnect between the different actors.

Second, we showed how funding dynamics directly shape power relations, i.e. those who hold financial control (i.e. private donors, INGOs) often dictate reporting standards, while local organisations often lack the infrastructure and resources to access direct funding or compete with larger INGOs. This *capacity* imbalance systematically favours larger, professionalised organisations. Ironically, even capacity-building efforts reproduce dependency by requiring conformity to external standards. The preference of INGOs and private donors to interact with large local NGOs, as opposed to 'less professional' ones, is an indication of this focus on specific capacities. Moreover, the conditions for local leadership are still mainly dictated by Dutch partners. Often, local organisations can only get funding if they have completed a certain training (e.g. about gender equality), if they stick to a proposed framework, and/or if they adhere to the set-out reporting requirements, in other words they need to show specific capacities – grounded in particular knowledge – to be eligible for funding in the first place.

Third, and also related to knowledge, philanthrocapitalists and INGOs claim *authority* based on their business success and development expertise respectively. This allows them to justify their involvement in decision-making processes, and clusters authority around themselves, while local authority is systematically undermined through partnerships that require external validation. Although our results showed several examples in which local partners and Dutch INGOs have been able to increase localisation, the ultimate power of decision-making generally lies in the hands of those in control of the financial means. So there is more attention for hiring local staff, but higher-paid positions – such as regional managers, country directors, consultants or interim employees – in the countries of intervention are often still held by internationals. National staff has less control over decisions and receives lower salaries than international employees.

Fourth, we demonstrated how upward *accountability* dominates (local partners to INGOs, INGOs to private donors) while downward accountability to beneficiaries remains weak. Those providing funding then have significant influence over how money is spent and under what conditions. INGOs need to handle accountability that comes with large donations and invest in a good relationship with their private donors, which requires sufficient capacity. This risks reproducing top-down interventions in two main spheres in which INGOs exercise authority: they can for a large part choose which donations and collaborations they accept, and they can choose whose knowledge they include. This affects accountability and puts INGOs in a powerful position as brokers, which can pose challenges: 'as intermediary it is our role to manoeuvre between those strict guidelines and our preferred way of working with our partners. We work on a basis of trust, but our donor requires much more accountability' (interview 23 November 2020). Since many accountability mechanisms are set up by INGOs that are also funding local partners, these evaluating and monitoring practices are likely to be subject to high social desirability. Hence, funds can function as repressive in the relationship between Dutch INGOs and local partners, and in the relationship between donors and Dutch INGOs – in line with another crucial point of critique on philanthrocapitalism – there is low downward accountability.

These four attributes work complementarily to maintain power concentration while creating the appearance of collaborative partnerships. True localisation would require a redistribution of all four attributes. The role of local actors has significantly expanded, but many local organisations continue to be ignored as they are not as large, well-funded or professionalised as some INGOs. Therefore, many INGOs and donors remain apprehensive to transfer power to local actors because they are concerned about local capacity and the ability to scale up (Barakat and Milton, 2020; Bruschini-Chaumet et al., 2019; Dixon et al., 2016; Duclos et al., 2019; Roepstorff, 2020). Moreover, localisation may entail budget cuts and staff reductions for INGOs, and thus should not only be seen as a managerial reform but also as political self-determination (Slim, 2021).

Instead of a simple 'clash' between philanthrocapitalism and localisation, there are important nuances: compared to governments, private donors are less risk averse, most have less complex reporting criteria, and they work predominantly on a basis of trust. Hence, while philanthrocapitalism indeed concentrates power, it sometimes creates more opportunities for supporting smaller, less established organisations and the pioneering of local initiatives. But an earlier, more general, critique on philanthrocapitalism – in particular that it concentrates power in the hands of a few, that it creates a lack of shared decision-making structures (Barnett, 2013; Edwards, 2008) and that private donors hold a large say in where their money and potential collaboration goes – is confirmed by our results. We think it is important that future research examines how alternative development models might redistribute these four attributes rather than merely shifting implementation responsibilities, also in contexts beyond the Netherlands (including South–South development collaborations).

Thus, although power can indeed be found at all levels, it is not mediated by all in an equal manner, and it is especially this inequality in funding structures, i.e. access to and usage of (financial) resources, that dominates the force field for funding in development. Viewing power as being either mediated by all (Foucault, 1980) or as repressive and held by only a few (e.g. Weber, 1978 [1922]) then becomes obsolete: power is an attribute that can be mediated more by a select few. It may function as repressive *within* the process of mediation. Our findings also align with ideas that power relations are directly connected to economic relations (Chen et al., 2001; Flyvbjerg, 1998; Weber, 1978 [1922]). We thus argue that, although power can be found at all levels in this force field between philanthrocapitalism and localisation, the concentration of knowledge validation, capacity control, decision-making authority and accountability direction among private donors creates space for repression, which is a potential structural obstacle to genuine localisation.

Declaration of interest

The authors report there are no competing interests to declare.

Acknowledgements

We thank Bram Jansen and two anonymous reviewers for their constructive comments on this article.

References

Acharya, A. (2004) 'How ideas spread: whose norms matter? Norm localization and institutional change in Asian regionalism', *International Organization*, 58(4), 239–275.

Allen, J. (2003) *Lost Geographies of Power*, Oxford, Blackwell.

Asad, T. (1973) 'Two European images of non-European rule', *Economy and Society*, 2(3), 263–277.

Barakat, S. and Milton, S. (2020) 'Localisation across the humanitarian–development–peace nexus', *Journal of Peacebuilding & Development*, 15(2), 147–163.

Barbalet, J. (1985) 'Power and resistance', *The British Journal of Sociology*, 36(4), 531–548.

Barnett, M. (2013) 'Humanitarian governance', *Annual Review of Political Science*, 16, 379–398.

Bebbington, A., Woolcock, M., Guggenheim, S. and Olson, E. (2006) *The Search for Empowerment: Social Capital as Idea and Practice at the World Bank*, Bloomfield, CT, Kumarian Press.

Bishop, M. and Green, M. (2008) *Philanthrocapitalism: How Giving Can Save the World*, London, A & C Black.
Bruschini-Chaumet, C., Shama, H., Othman, N. and Van Hilten, M. (2019) 'The localization of aid in Jordan and Lebanon: barriers and opportunities for women-led organizations' (consultancy project report to ActionAid), London, ActionAid Arab Region and London School of Economics and Political Science.
Chen, S., Lee-Chai, A. and Bargh, J. (2001) 'Relationship orientation as a moderator of the effects of social power', *Journal of Personality and Social Psychology*, 80(2), 173–187.
Chiapello, È., Engels, A. and Gonçalves Gresse, E. (eds) (2023) *Financializations of Development: Global Games and Local Experiments*, London, Routledge.
Dixon, S., Romera Moreno, E., Sadozai, A. and Haj Asaad, A. (2016) 'Localisation of humanitarian response in the Syrian crisis', *Confluences Méditerranée*, 99(4), 109–121.
Duclos, D., Ekayez, A., Ghaddar, F., Checchi, F. and Blanchet, K. (2019) 'Localization and cross-border assistance to deliver humanitarian health services in North-West Syria: a qualitative inquiry for the Lancet-AUB Commission on Syria', *Conflict and Health*, 13(20), 1–10.
Edwards, M. (2008) *Just Another Emperor? The Myths and Realities of Philanthrocapitalism*, New York, Dēmos: A Network for Ideas & Action and The Young Foundation.
Escobar, A. (1988) 'Power and visibility: development and the invention and management of the Third World', *Cultural Anthropology*, 3(4), 428–443.
Fabre, C. (2017) 'Localising the response' (report), Paris, OECD.
Farrell, N. (2015) '"Conscience capitalism" and the neoliberalisation of the non-profit sector', *New Political Economy*, 20(2), 254–272.
Fejerskov, A. and Rasmussen, C. (2016) 'Going global? Micro-philanthrocapitalism and Danish private foundations in international development cooperation', *Development in Practice*, 26(7), 840–852.
Ferguson, J. (1990) *The Anti-Politics Machine: 'Development', Depoliticization, and Bureaucratic Power in Lesotho*, Cambridge, Cambridge University Press.
Fiszbein, A. (1997) 'The emergence of local capacity: lessons from Colombia', *World Development*, 25(7), 1029–1043.
Flyvbjerg, B. (1998) *Rationality and Power: Democracy in Practice*, Chicago, University of Chicago Press.
Foucault, M. (1980) *Power/Knowledge: Selected Interviews and Other Writings, 1972–1977*, New York, Pantheon.
Foucault, M. (1988) 'Power and sex', in L. Kritzman (ed.), *Politics, Philosophy, Culture: Interviews and Other Writings 1977–1984*, London, Routledge, 110–124.
Giddens, A. and Sutton, P. (2021) *Essential Concepts in Sociology*, 3rd edn, Cambridge, Polity Press.
Giridharadas, A. (2018) *Winners Take All: The Elite Charade of Changing the World*, New York, Borzoi.
Grillo, R. (1997) 'Discourses of development: the view from anthropology', in R. Grillo and R. Sirrat (eds), *Discourses of Development: Anthropological Perspectives*, New York, Berg, 1–34.
Hivos (2021) 'Hivos strategic compass 2021–2024' (report), The Hague, Hivos.
ICCO (Interchurch Organization for Development Cooperation) (2016) 'ICCO cooperation 2015' (report), Utrecht, ICCO.

Jayawickrama, J. (2018) '"If you want to go fast, go alone. If you want to go far, go together": outsiders learning from insiders in a humanitarian context', *Interdisciplinary Journal of Partnership Studies*, 5(2), 1–20.

Kapoor, I. (2013) *Celebrity Humanitarianism: The Ideology of Global Charity*, London, Routledge.

Kilby, P. (2006) 'Accountability for empowerment: dilemmas facing non-governmental organizations', *World Development*, 34(6), 951–963.

Koot, S. (2021) 'Enjoying extinction: philanthrocapitalism, jouissance, and "excessive environmentourism" in the South African rhino poaching crisis', *Journal of Political Ecology*, 28(1), 804–822.

Koot, S. and Fletcher, R. (2020) 'Popular philanthrocapitalism? The potential and pitfalls of online empowerment in "free" nature 2.0 initiatives', *Environmental Communication*, 14(3), 287–299.

Koot, S. and Fletcher, R. (2021) 'Donors on tour: philanthrotourism in Africa', *Annals of Tourism Research*, 89, 1–11.

Kothari, U. (2005) 'Authority and expertise: the professionalisation of international development and the ordering of dissent', *Antipode*, 37(3), 425–446.

Li, T. (2007) *The Will to Improve: Governmentality, Development, and the Practice of Politics*, Durham, NC, Duke University Press.

McCann, J. (2015) 'Local ownership: an imperative for inclusive peacebuilding', *Development Dialogues*, 63, 16–27.

Mediavilla, J. and Garcia-Arias, J. (2019) 'Philanthrocapitalism as a neoliberal development agenda artefact: philanthropic discourse and hegemony in financing for international development', *Globalizations*, 16(6), 857–875.

Miolene, E. (2025) 'Deep dive: the unraveling of USAID', *Devex*, 4 August, https://www.devex.com/news/deep-dive-the-unraveling-of-usaid-110584 (accessed 2 October 2025).

Nuijten, M. (2005) 'Power in practice: a force field approach to natural resource management', *The Journal of Transdisciplinary Environmental Studies*, 4(2), 3–14.

OECD (Organisation for Economic Co-operation and Development) (2025) 'International aid falls in 2024 for first time in six years, says OECD', *OECD*, 16 April, https://www.oecd.org/en/about/news/press-releases/2025/04/official-development-assistance-2024-figures.html (accessed 30 September 2025).

O'Neill, J. (1986) 'The disciplinary society: from Weber to Foucault', *The British Journal of Sociology*, 37(1), 42–60.

Oxfam (Oxford Committee for Famine Relief) (2020) 'Oxfam Novib annual report 2019–2020' (annual report), The Hague, Oxfam Novib.

Plan International (2015) 'Jaarverslag 2014–2015' (annual report), Amsterdam, Plan International.

Pouligny, B. (2009) 'Supporting local ownership in humanitarian action' (report), Berlin, Global Public Policy Institute.

Prahalad, C. (2010) *The Fortune at the Bottom of the Pyramid: Eradicating Poverty Through Profits*, Upper Saddle River, NJ, Pearson Education.

Reich, R. (2018) *Just Giving: Why Philanthropy Is Failing Democracy and How It Can Do Better*, Princeton, NJ, Princeton University Press.

Roepstorff, K. (2020) 'A call for critical reflection on the localisation agenda in humanitarian action', *Third World Quarterly*, 41(2), 284–301.

Rogers, R. (2011) 'Why philanthro-policymaking matters', *Society*, 48, 376–381.

Savelli, E., Schwartz, K. and Ahlers, R. (2019) 'The Dutch aid and trade policy: policy discourses versus development practices in the Kenyan water and sanitation sector', *Environment and Planning C: Politics and Space*, 37(6), 1126–1147.

Scholte, J. and Söderbaum, F. (2017) 'A changing global development agenda?', *Forum for Development Studies*, 44(1), 1–12.

Slim, H. (2021) 'Localization is self-determination', *Frontier in Political Science*, 3, https://doi.org/10.3389/fpos.2021.708584.

Sundberg, M. (2019) 'National staff in public foreign aid: aid localization in practice', *Human Organization: Journal of the Society of Applied Anthropology*, 78(3), 253–263.

Van Ewijk, E., Kamphof, R., Maas, T. and Van Gent, M. (2017) 'Shifting roles: the impact of the Dutch aid and trade agenda on Dutch actors' (report), Amsterdam, NCDO/Kaleidos Research.

VSO (Voluntary Service Overseas) (2021) 'Working together for change: annual report and accounts for 2019/20 Netherlands' (annual report), Utrecht, VSO.

Weber, M. (1978 [1922]) *Economy and Society: An Outline of Interpretative Sociology*, Berkeley, University of California Press.

Wenar, L. (2006) 'Accountability in international development aid', *Ethics & International Affairs*, 20(1), 1–23.

Wilson, J. (2014) 'Fantasy machine: philanthrocapitalism as an ideological formation', *Third World Quarterly*, 35(7) 1144–1161.