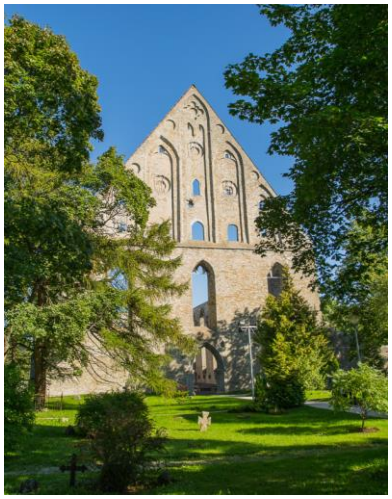
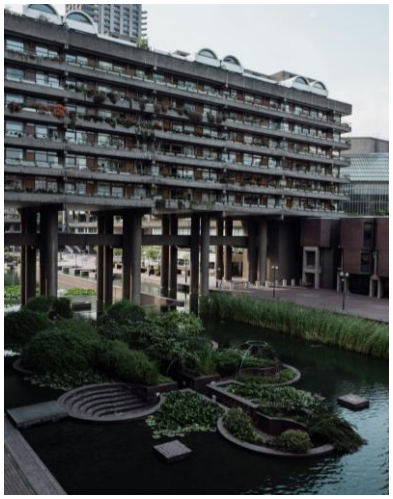
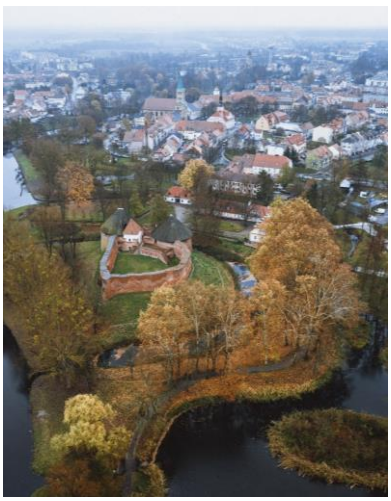
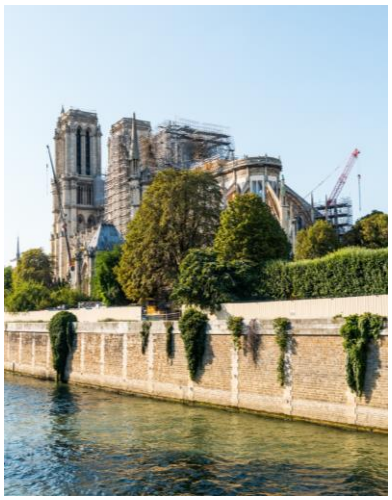
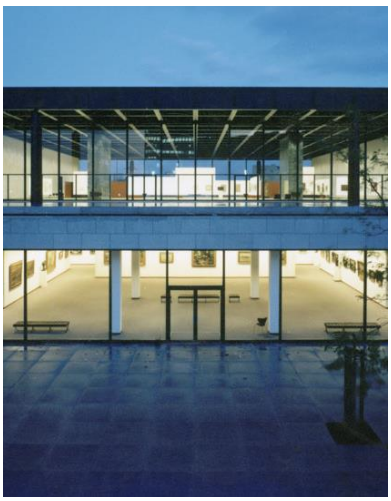
European Commission

Case Studies on Cultural Heritage Funds in Europe



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Case Studies on Cultural Heritage Funds in Europe

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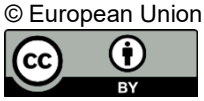

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Foreword by Glenn Micallef, Commissioner for Intergenerational Fairness, Youth, Culture and Sport

Heritage protection is an act of resilience

To destroy a nation, you target its culture: its beating heart. This is why military aggression targeting Ukrainian cultural heritage is not a mere expression of Russia's illegal invasion of Ukraine, but a deliberate decision to undermine the identity, unity and, ultimately, the resilience of the Ukrainian people.

Cultural heritage is a legacy that communities inherit from the past, a powerful force that shapes their identity. It serves as a source of community strength and social cohesion, and is a strong marker of resilience. During my visit to Ukraine in February 2025, the UNESCO historic centre of Odesa was specifically targeted by Russia. As I write these words, my dear friend, Ukrainian Minister of Culture and Strategic Communications Mykola Tochytskyi, has informed me of damage to the UNESCO World Heritage Site of St Sophia Cathedral in Kyiv, following a targeted attack.

It is in this context that we continue to stand by our Ukrainian friends. The 'Declaration on Strengthening the Resilience of Ukraine's Cultural Sector' was adopted at the 'Cooperation for Resilience' Conference earlier this year in Uzhhorod, Ukraine. It outlined key initiatives, including the creation of a Ukrainian Heritage Fund, to support the restoration of Ukraine's cultural heritage. At the conference, I pledged the EU's commitment to collate European case studies pertaining to the management of cultural heritage funds, which are being presented in this study.

Prepared by the European Expert Network on Culture (EENC), the main objective of this study is to inspire the design of the Ukrainian Heritage Fund, which our Ukrainian partners are developing so as to protect, safeguard and conserve Ukrainian cultural heritage from Russian attacks. It provides an overview of case studies on the management of cultural heritage funds in Europe. I trust that the good practices and lessons learnt so far in Europe can contribute to shaping an improved tool to pool and allocate resources in support of cultural heritage, with robust governance mechanisms.

This study aligns with our ongoing efforts to support Ukraine in the cultural sector. Further to the needs expressed in Uzhhorod by Ukrainian Minister Tochytskyi, I had invited EU Member States' Culture Ministers to step up our collective support for Ukraine through the storage, exhibition, and conservation/restoration of its cultural heritage, and to support Ukrainian youth and professionals in the development of their capacities in the cultural heritage sector, through provision of scholarships. I can proudly say that Member States' response to this request has been overwhelming, and we will soon be presenting the collective efforts of EU and Member States in the cultural sector to our Ukrainian friends, in a Team Europe spirit.

Ukraine's culture and heritage are a living expression of both national and European identities. Protecting Ukraine's past and present is not only a duty. It is a strategic investment in the future of Ukraine and Europe.

Brussels, 13/06/2025

Glenn Micallef

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1. Introduction

1.1. Background: cultural heritage in Ukraine

The protection and reconstruction of cultural heritage in Ukraine is a high priority, both for the Ministry of Culture and Strategic Communications of Ukraine, and for the European Commission. UNESCO has verified damage to 485 sites since 24 February 2022[(1)] highlighting the urgent need for coordinated funding and operational mechanisms to support their restoration and conservation. Meanwhile, according to monitoring data made available by the Ministry of Culture and Strategic Communications of Ukraine, as of April 2025, 1419 cultural heritage sites and 2233 cultural infrastructure facilities have been damaged in Ukraine. The destruction affects 18 out of 24 regions and Kyiv. 409 monuments were completely destroyed.[(2)] The fourth Rapid Damage and Needs Assessment (RDNA4), undertaken jointly by the World Bank Group, the Government of Ukraine, the European Commission, and the United Nations and published in February 2025, estimates that as of December 31, 2024, rebuilding and recovery efforts in Ukraine over the following ten years will require USD 524 billion — roughly 2,8 times the estimated nominal GDP of Ukraine for 2024.[(3)]

While emergency measures such as digitisation and documentation have received international support, substantial funding gaps remain for more complex cultural heritage restoration and rehabilitation projects.

Since January 2023, a series of high-level international initiatives have emphasised the global commitment to supporting Ukraine's cultural heritage amidst ongoing conflict.

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(1) These include 149 religious sites, 249 buildings of historical and/or artistic interest, 33 museums, 33 monuments, 18 libraries, 1 archive and 2 archaeological sites. Source: UNESCO, 'Damaged cultural sites in Ukraine verified by UNESCO', April 2025, available at: https://www.unesco.org/en/articles/damaged-cultural-sites-ukraine-verified-unesco

(2) Ministry of Culture and Strategic Communications of Ukraine, 'Due to Russian aggression, 1419 cultural heritage sites and 2233 cultural infrastructure facilities damaged in Ukraine': available at: https://mcsc.gov.ua/en/news/due-to-russian-aggression-1419-cultural-heritage-sites-and-2233-cultural-infrastructure-facilities-damaged-in-ukraine/

(3) UNDP, 'Ukraine - Fourth Rapid Damage and Needs Assessment (RDNA4): February 2022 - December 2024 (English)', available at: https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099022025114040022

Key milestones, in this regard, are:

- **January 2023: Joint Statement of Culture Ministers (Davos)[4].** Ministers and cultural leaders from over 25 countries, along with international organisations, convened in Davos to condemn Russia's aggression and deliberate attacks on Ukrainian cultural sites. They emphasised the importance of integrating cultural heritage preservation into Ukraine's reconstruction efforts, advocating for the involvement of local professionals and communities in rebuilding processes aligned with the principles of high-quality Baukultur.
- **May 2024: UNESCO's Action Plan for Culture[5].** In collaboration with the Ministry of Culture and Strategic Communications of Ukraine, UNESCO developed a comprehensive Action Plan focusing on six areas: i) damage assessment ii) urgent repairs iii) revival of cultural institutions; iv) strengthening cultural industries; v) enhancing resilience through culture; and vi) digital transformation. This plan, supported by nearly 30 countries, aims to coordinate international efforts for the recovery of Ukraine's cultural sector.
- **June 2024: Vilnius Call for Action[6].** At the International Conference for the Recovery of the Cultural Sector of Ukraine in Vilnius, nearly 30 states pledged increased support for Ukraine's cultural recovery. The conference resulted in a joint commitment to support artists, protect and restore cultural sites, and revive cultural life, all coordinated through UNESCO.
- **November 2024: Recommendations from the European Commission-led expert group on the safeguarding of cultural heritage in Ukraine[7].** An expert group led by the European Commission proposed recommendations focusing on recognising the value of cultural heritage, risk management, documentation, and recovery strategies. These recommendations aim to assist Ukrainian authorities and civil society in safeguarding cultural heritage during and after the conflict.

(4) Ministry of Culture and Strategic Communications of Ukraine, 'A joint statement on Ukraine was adopted in Davos', available at: https://mcsc.gov.ua/en/news/a-joint-statement-on-ukraine-was-adopted-in-davos/

(5) UNESCO, 'Action Plan Culture for Ukraine Recovery 2024', available at: https://articles.unesco.org/sites/default/files/medias/fichiers/2024/09/UNESCO

(6) UNESCO, 'Ukraine: Nearly 30 states pledge support for UNESCO's efforts for recovery of cultural sector', available at: https://www.unesco.org/en/articles/ukraine-nearly-30-states-pledge-support-unescos-efforts-recovery-cultural-sector

(7) European Commission, 'PRISM: Culture heritage protection from illicit trade and trafficking', available at: https://op.europa.eu/en/publication-detail/-/publication/ac1cc7c5-a346-11ef-85f0-01aa75ed71a1

- **February 2025: Uzhhorod Declaration on Strengthening Cultural Sector Resilience in Ukraine**.[8] The Declaration was issued at the International Conference "Cooperation for Resilience", which took place in Uzhhorod (Ukraine) in February 2025 and brought together 28 delegations, including representatives from the European Commission and UNESCO. The Declaration emphasises joint efforts to preserve, protect, and restore Ukraine's cultural heritage, and calls for key initiatives, including the **creation of the Ukrainian Heritage Fund**. As indicated in the Declaration “The Fund should play a pivotal role in financing and supporting the recovery of museums, cultural landmarks, and sites of cultural significance, as well as strengthening the social infrastructure necessary to achieve these goals”.

These efforts, along with the **Ukraine Recovery Conferences**[9] **(URC)** in **Lugano (2022)**, **London (2023)**, **Berlin (2024)** highlight the integral role of culture in Ukraine's resilience and recovery. The forthcoming URC in Rome (10-11 July 2025) is expected to build upon these foundational points, further reinforcing the importance of cultural resilience in Ukraine's path to recovery.

1.2. Purpose and scope of the report

This report intends to support the Ukrainian Ministry of Culture and Strategic Communications in the definition of a most appropriate structure for the Ukrainian Heritage Fund, that was identified by the above-mentioned Uzhhorod Declaration as a key milestone and actions towards the protection, safeguarding, conservation and restoration of Ukrainian cultural heritage impacted by the war. The report will inform Ukrainian decision-making on the structure, governance, and funding mechanisms of the UHF, with a view to ensuring its effectiveness and sustainability.

This report provides key information on a selection of case studies of cultural heritage funding mechanisms in EU Member States and beyond, ranging from **institutional and sustained heritage governance** mechanisms to ad-hoc, **incentive-based heritage support,** and **emergency heritage response mechanisms**. It examines their governance, funding models, and operational structures. By leveraging insights from these case studies, the report aims to inspire and inform the Ukrainian Ministry of Culture and Strategic Communications about the establishment of a transparent, effective, and sustainable funding mechanism for the protection and restoration of Ukraine’s cultural heritage.

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(8) Ministry of Culture and Strategic Communications of Ukraine, 'Cooperation for Resilience Conference News', available at: https://mcsc.gov.ua/en/cooperation-for-resilience-conference/news/

(9) Ukraine Recovery Conference, available at: https://www.urc-international.com/

2. Methodology

The case studies have been selected by the experts to illustrate a variety of possible practices in cultural heritage fund management. The choice of case studies reflects the professional judgement of the experts, aiming to present a diverse and representative sample of funding models. It should be noted that EU Member States were not formally consulted in the selection process. Key considerations guiding the experts' selection included:

- **Geographical diversity:** The case studies encompass a range of EU Member States and non-EU countries, including several examples from countries that joined the EU after 2004.
- **Diversity of funding sources:** The selection includes funds supported by public (national, regional, EU), private (donations, sponsorships), and international sources, allowing for an examination of different financial mechanisms.
- **Alignment with potential objectives of the Ukraine Heritage Fund:** The cases cover a broad spectrum of activities such as conservation and restoration of cultural sites and collections, training and capacity-building for heritage professionals, international cooperation and visibility efforts, digitisation of cultural heritage, and emergency safeguarding of sites and artefacts.
- **Institutional reputation and operational success:** Selected funds are characterised by effective governance, financial sustainability, and demonstrated impact in the field of heritage management.

The case studies have been investigated through a combination of qualitative and comparative research methods, including: i) desk research (review of official reports, policy documents, and financial statements of selected heritage funds; analysis of EU and international cultural heritage funding frameworks; examination of legislative and policy frameworks governing cultural heritage funds); and ii) experts' consultation (interviews with cultural heritage fund managers, policymakers, and heritage conservation experts representing the various cases under scope). Comparative data analysis has allowed for cross-case analysis to identify commonalities, differences, and transferable good practices; and the assessment of strengths and challenges in governance models, funding structures, and operational strategies. For practical reasons, consultations did not address funds' stakeholders, such as local communities, practitioners, or beneficiaries of heritage funds; this may result in gaps in understanding diverse perspectives.

The report presents nine case studies, selected by the experts to provide an overall and heterogeneous view of the most relevant cultural heritage fund management mechanisms. The selected case studies represent a diverse set of institutions, including publicly funded, privately managed, and mixed-model cultural heritage

funds. These organisations vary in scale, legal status, and financial structures, ensuring a diversity of possible inspirations for cultural heritage engagement in Ukraine. For operational and analytical purposes, these case studies have been lumped into three main groups, based on their governance models, funding mechanisms, and operational approaches.

- **Institutional and sustained heritage governance**, including entities with a structural and permanent role in heritage governance, offering sustained oversight and funding, often as national boards or foundations;
- **Programmatic and incentive-based heritage Support**, consisting of mechanisms that operate on a more flexible, project-based, or incentive-driven basis rather than as standing institutions; and
- **Emergency Heritage Response Mechanisms**, including mechanisms that integrate rapid-response funding or crisis-driven interventions within heritage preservation strategies.

Each case study follows a consistent analytical framework ranging from governance to funding and operational mechanisms, to facilitate comparability; it concludes with main results and lessons.

3. Case Studies

3.1. Institutional and sustained heritage governance

Heritage governance frameworks often rely on permanent institutions that ensure the long-term preservation and sustainable management of cultural assets. This section explores case studies of some national heritage boards, foundations, and public agencies that provide structural oversight, continuous funding, and strategic direction. These entities play a crucial role in defining policies, allocating resources, and maintaining cultural heritage as an integral part of national identity and development.

3.1.1. Polish National Heritage Institute

Overview and context

The Narodowy Instytut Dziedzictwa (NID)[10], the Polish National Heritage Institute, is a state cultural institution in Poland, operating under the auspices of the Minister of Culture and National Heritage. Its foundation lies in the inventory and documentation of historical monuments, a core mission inherited from the Monuments Documentation Centre (MDC). In its current form, the NID is essentially a successor of the National Centre for Research and Documentation of Monuments (KOBiDZ), operating under a revised name and an updated statute adapted to contemporary heritage protection challenges. NID is not only the successor to KOBiDZ but also the legal heir to several institutions incorporated over the past decades, including the Centre for the Protection of Archaeological Heritage (2007), the Centre for the Protection of Historic Landscapes (2002), and most notably, the Heritage Documentation Centre (2002).

[10] National Heritage Board of Poland, available at: https://nid.pl/

© Gregy - View of Malbork Gothic Castle, Malbork, Poland, 13th Century

As an expert and advisory body, NID plays a crucial role in supporting the Ministry and other public institutions in matters concerning the protection and preservation of historical monuments and cultural heritage. The latest legal foundation for NID's operations was established by the Ministerial Ordinance of May 17, 2024(11), when the National Heritage Institute and the National Institute for Conservation of Monuments (NIKZ) were merged into the existing NID. This consolidation reinforced the Institute's position as **Poland's leading authority** on heritage preservation, expanding its scope and expertise.

The institute is based in Warsaw, and the area of operation is the territory of Poland and, on an ad hoc basis, abroad –for instance, in the case of monitoring cross-border sites such as Muskau Park. The Institute may establish branch offices in Poland after obtaining the approval of the Minister. Its activities include:

- **Heritage documentation and records management**: maintenance of national heritage registers and inventories; development of a monument data system for recognised monuments; institutional archives.
- **Monument protection and conservation**: supervision of UNESCO World Heritage Sites in Poland; management of "History Monuments"(12) (a designation for sites of exceptional cultural significance); development of

(11) Journal of Laws of the Ministry of Culture and National Heritage (Poland), available at: https://nid.pl/wp-content/uploads/2024/05/Dziennik-Urzedowy-MKiDN_poz.58-utworzenia-NID.pdf

(12) National Heritage Board of Poland, 'Map of History Monuments', available at: https://zabytek.pl/en/mapa?sekcja=pomniki-historii&setlang=1

(preventive and interventive) conservation standards; expert assessments and advisory reports; monument monitoring.

- **Specialised heritage centres**: i) Competence Centre for Digitalisation of Monuments; ii) Competence Centre for Revitalisation[13] ; iii) Wooden Architecture Centre.
- **Education, awareness, and publishing:** public awareness campaigns and social initiatives; educational programmes and training in heritage conservation (preventive and interventive); publication of research and reports.
- **Cultural and Administrative Responsibilities**: coordination of European Heritage Days and other cyclical events; oversight of the Muskau Park—a historic Anglo-Saxon-style landscape park on the Polish-German border, recognised as a UNESCO World Heritage Site. The management and preservation of the Park is co-financed by the European Union through the Interreg Poland-Saxony programme[14]; issuance of permits for the export of historical artefacts abroad.

© "Fürst-Pückler-Park Bad Muskau" – New Castle and Lake Lucie, Bad Muskau, Poland

[13] The partnership project *"Cultural Heritage in Revitalisation"* envisages long-term cooperation (2024–2027) with selected municipalities that recognise cultural heritage as a potential asset in the planning and implementation of revitalisation. Its aim will be to provide them with tailored expert support. More details at: https://nid.pl/centra-kompetencji-ds-rewitalizacji/

[14] Muskauer Park, 'Cooperation Program Interreg Poland-Saxony 2021-2027', available at: https://muskauer-park.de/aktuelles/kooperationsprogramm-interreg-polen-sachsen-2021-2027

Management and governance

The **NID** is supervised by the **Ministry of Culture and National Heritage**. The bodies of the Institute are the **Director**, the four Deputies, and the **Programme Board**. The Board is an advisory and consultative body to the Director with regard to statutory activities. It is composed of 15 persons from among representatives of cultural circles, academics and persons distinguished by their knowledge of heritage. The tenure for the Board members is 3 years.

The NID functions as an **autonomous body** with a clear management hierarchy, facilitating efficient decision-making and implementation of heritage programmes. The primary governance structure is governmental. However, through numerous platforms like joint projects, partnerships, cooperation with local governments, conferences, calls, and consultations the NID collaborates with various non-governmental organisations and community groups to incorporate civil society perspectives into heritage projects.

The internal **structure of the NID** comprises:

(i) Departments, offices, teams and independent workstations in the office in Warsaw, notably:

- **Conservation Standards Department**: (a) Archaeological Heritage Team, (b) Historic Landscape and Greenery Team, (c) Historic Sites Expertise and Analysis Team, (d) Monument Monitoring Team;
- **Heritage Education Department**: (a) Knowledge Dissemination Team, (b) Public Communication Team, (c) Publishing Team, (d) Library Team;
- **Monuments Data Department**: (a) Archives Team, (b) Digital Data Team, (c) Monuments Register and Records Team;
- **Management/Administration Teams**: Director's Office Team; Administrative Affairs Team; Finance Team; Human Resources Team; Programme Coordination and Clearance Team; Legal Services Team; Internal Audit function - Internal Auditor; the Director's Plenipotentiary for the Protection of Classified Information.

(ii) Field branches and field laboratories and offices in over 15 cities across Poland.

Funding sources and mechanisms

The **Ministry of Culture and National Heritage** provides the resources needed for the maintenance and development of the NID. The Institute carries out **independent financial management** in accordance with the principles set out in the Act of 25

October 1991 on the organisation and conduct of cultural activities.[15] The revenues of the Institute are:

- Funds are provided by the Minister in the form of discretionary and earmarked subsidies;
- Funds from domestic and foreign sources, including the European Union;
- Revenue from additional activities, including but not limited to the revenue acquired by performing tasks and services for governmental organisations, local government units and other institutions and organisations;
- Revenue from the sale of movable assets;
- Income from the rental and lease of assets;
- Funds received from natural and legal persons, inter alia, on account of inheritances, bequests, donations received in cash and funds from other sources.

The NID's activities are primarily financed through the state budget, with additional support from special-purpose funds such as the **National Fund for the Protection of Monuments**[16]. This fund, established under the Act on the Protection and Care of Monuments[17], derives its income from administrative penalties imposed for non-compliance with heritage protection policies. The Fund also receives financial contributions from court-imposed penalties in cases involving the destruction or damage of historical monuments. In 2023, before the consolidation of NID and NIKZ, their respective budgets from the Ministerial Grants for State Cultural Institutions amounted to PLN 36.1 million (approximately EUR 8 million) for NID and PLN 9.4 million (approximately EUR 2.1 million) for NIKZ.[18]

In addition to state funding, NID actively engages in international projects supported by European funds. Examples include the TRIQUETRA project[19], launched in 2023, which focuses on developing a toolbox for assessing and mitigating climate change risks and natural hazards threatening cultural heritage, with a total budget of nearly EUR 4 million, entirely (100%) financed by Horizon Europe.

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(15) Internet System of Legal Acts (Poland), available at: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19911140493

(16) Ministry of Culture and National Heritage (Poland), 'National Fund for the Protection of Monuments', available at: https://www.gov.pl/web/kultura/narodowy-fundusz-ochrony-zabytkow-juz-dziala

(17) Legal Information System (Poland), 'Protection of monuments and care for monuments', available at: https://sip.lex.pl/akty-prawne/dzu-dziennik-ustaw/ochrona-zabytkow-i-opieka-nad-zabytkami-17051617

(18) Ministry of Culture and National Heritage (Poland), 'Subject grants'

(19) Triquetra Project, available at: https://triquetra-project.eu

The Institute may, on the principles provided for in the applicable legislation, carry out additional paid activities (e.g., the sale of publications, training/exhibition, provision of heritage conservation expertise), provided that these activities do not result in a limitation of the fulfilment of the Institute's statutory tasks. The funds obtained in this way may only be used for the implementation of the Institute's statutory tasks.

The **Director's responsibilities**, with the support of the **Programme Board**, include overseeing the assets placed under his/her management. In addition, the Chief Accountant, who reports directly to the Director, has the task of giving opinions on projects and implementing economic undertakings and examining their economic efficiency. The individual organisational units are managed on an individual basis and prepare plans for activities and projects within these units, including the planning and disbursement of funds allocated in the financial plan. It is the responsibility of the Director, with the support of the Programme Board, to prepare the Institute's **programmes of activities and financial plans for each calendar year**. Donors are not involved in the allocation of funds.

Project implementation

The NID employs over 200 staff, appointed by the Director from among the Institute's employees or specialists from outside the Institute, and in order to carry out ad hoc or long-term tasks, as well as tasks laid down in separate regulations[20]. The structure foresees management and administrative teams, for the administration of the Institute, as well as operational teams of cultural heritage experts, to directly implement activities and projects.

Accountability and transparency

The Director ensures that the annual accounts are prepared in a timely manner, are mandatorily audited by **an external audit firm,** and are submitted to the Minister for approval. Due to its educational and archival role, **communication** is done extensively, mostly via: a network of websites and platforms (including www.zabytek.pl); social media (e.g. Facebook, Instagram, LinkedIn, YouTube and X); self-published journals, books and reports; conferences; cooperation with other public bodies, including law enforcement; Public Information Bulletin.

As part of its public mandate, NID collects, digitises, and shares information on **listed monuments and the National Heritage Register**, ensuring that heritage-related decisions are based on accurate, up-to-date data. NID is crucial in implementing the

[20] Decree No. 43/2023 of the Director of the National Heritage Institute on granting organizational regulations for the National Heritage Institute (19.06.2023), available at: https://nid.pl/wp-content/uploads/2023/08/Zarzadzenie_40.2023_Regulamin-Organizacyjny-NID.pdf

INSPIRE Directive[21], which requires EU Member States to develop a national spatial data infrastructure. The institute has successfully digitised and published records of immovable, movable, and archaeological heritage on its mapy.zabytek.gov.pl[16] geoportal, providing an interactive platform where users can explore detailed spatial data, attribute information, and official documentation. These records are continuously updated through a geospatial database (GIS), with new listings incorporated as regional heritage conservators issue them.

Main results and lessons learned

The 1970s brought rapid infrastructure and construction development in Poland, driven by foreign loans and state-led socialist policies. During this period, heritage protection became a tool of state historical policy (creating a specific narrative and building national identity), while parallel debates emerged in archaeological and planning circles about the role of archaeological inventories in national development projects[22]. A **landmark achievement** of the evolving system was the **1996 agreement between the Highway Construction and Operation Agency and the Centre for Rescue Archaeological Research**, establishing a framework for collaboration. This agreement laid the foundation for today's partnership between NID and the General Directorate for National Roads and Motorways (GDDKiA). During this period, emergency archaeological teams were developed, responding to cases where cultural heritage was threatened—particularly by treasure hunters and illicit excavations. In 2010, NID's current organisational structure was formalised.

In addition to digital archiving, NID sets **standards for heritage documentation** and leads in the **digital preservation of cultural assets**. As a Competence Centre for Digital Heritage, it supports professionals in adopting modern conservation, documentation, and heritage management technologies. The institute also provides specialist training for conservators and other stakeholders, so as to ensure good international practice in heritage protection.

NID's **educational and awareness-raising activities** target diverse audiences, including government officials, local authorities, property owners, and the general public. The zabytek.pl portal[23] offers extensive resources on Polish heritage, including detailed descriptions, 3D models, virtual tours, and conservation guidelines. The institute also runs public campaigns such as "The Landscape of My City"[24],

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(21) EUR-Lex, 'EU Directive 2007/2/EC', available at: https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32007L0002&from=PL

(22) Grabowski, M. 2012, *From the Centre for Documentation of Monuments to the National Heritage Board of Poland. A revolutionary change or a procedural continuation of tasks relating to archaeology?,* Ochrona Zabytków, 1-2, 73-80.

(23) National Monument Record (Poland), available at:https://zabytek.pl/en

(24) Landscape of My City, available at: https://krajobrazmojegomiasta.pl

which promotes sustainable urban development and the creation of cultural parks, and an anti-heritage crime initiative[25], which works with law enforcement to combat the illegal trade and destruction of historic artefacts.

Conclusions

The current strategy of NID builds upon the legacy and achievements of the Heritage Documentation Centre (Ośrodek Dokumentacji Zabytków, ODZ) and the various institutions that have merged into its structure over time. At its core lies the conviction that comprehensive, accurate, and accessible information about Poland's cultural heritage must be consolidated in a single, user-friendly platform, tailored to the needs of diverse audiences and enhanced by cutting-edge digital tools.

While NID does not function as a funder for heritage conservation, a research or scientific institution, nor does it assume the responsibilities of conservation authorities, **it serves as a strategic resource hub for professionals and organisations engaged in heritage protection**. Furthermore, NID actively fosters public engagement in heritage preservation, strengthening the societal foundation for safeguarding Poland's historical legacy for future generations. This commitment, when viewed in continuity with ODZ's mission, represents a 62-year tradition of advancing the documentation, promotion, and sustainable management of Poland's cultural heritage.

[25] Monuments - React (Poland), available at: https://zabytki-reaguj.nid.pl

3.1.2. Prussian Cultural Heritage Foundation

Overview and context

The Stiftung Preussischer Kulturbesitz (SPK), the Prussian Cultural Heritage Foundation, is a foundation under public law, established in 1957 to **bring together and preserve Prussian public cultural assets, its archives, collections and art treasures**(26).

The origins of the great majority of the museum, library and archival holdings long predate the SPK's founding. The oldest of the institutions, the Prussian Secret State Archives, has its beginnings in the thirteenth century. The collecting activity reflects an encyclopaedic ambition, continually supported by the Prussian royal house. After centuries of transformations, in the 1990s the Foundation's role expanded to include many of the most important cultural properties of the former East Germany. During World War II, the cultural assets in Prussia, especially its capital Berlin, came under increasing threat of loss. Beginning in 1941, millions of items were evacuated for safekeeping to monasteries, castles and abandoned mines. Some were in Polish territory and others were transported by the Red Army to the Soviet Union. Under Allied bombing and with the collapse of the Third Reich in 1945, many of the collections were damaged or destroyed. The SPK is now in its 68th year and is slated for dissolution in 2025. It was established as a solution to care for and eventually reunite Prussian artistic collections that were dispersed during World War II and the division of Germany.

One of the largest cultural organisations in the world, the SPK has Berlin as its geographical scope and thus it **manages all of Berlin's state-run museums**, encompassing 15 collections in 19 locations as well as the Berlin State Library with two locations and archives and research institutes. In the year before the Covid pandemic, nearly 4.2 million visitors came to the foundation's museums. It employs some 2000 staff (in comparison the Smithsonian Institution had more than 6000 employees in 2020, and the Louvre has more than 1600). Today it is concerned with the consolidation and conservation of the collections and reconstruction of heritage sites. This includes the renovation of the Museumsinsel World Heritage Site (to be completed in 2025-2026)(27), as well as the construction of new cultural spaces such as the Nationalgalerie at Kulturforum and the Central Storage Facility of the Staatliche Museen zu Berlin(28).

(26) See www.stiftung-preussicheskulturesitz.de for information about all facets of the foundation.

(27) Museum Island Berlin, 'Museum Island Master Plan', available at: Museuminsel-berlin.de

(28) Prussian Cultural Heritage Foundation (Germany), 'Construction Projects', available at: https://www.preussischer-kulturbesitz.de/en/locations/construction-projects.html

© bpk/ SMB /Jörg P. Anders – Painting of Altes Museum, Berlin, Germany, 1830

Governance and management

The SPK is the **umbrella organisation for five institutions**. The Foundation is headed by a President. It began its activities with the first meeting of the Foundation Board (in 1961), the 'supreme decision-making organ' of the Foundation. Through the **Foundation Board**, the federal government and state governments are involved in the work and development of the Foundation. The SPK's structure reflects Germany's 'cooperative federalism' in the domain of culture. The Foundation Board is formed by representatives of the federal government and federal states. The SPK also has an **Advisory Board**. This is a committee of independent experts that advises the Foundation and the President on technical and scientific matters.

The **central administration of the SPK assists the President** and serves the Foundation as a whole for all 25 of its constituent institutions. The main divisions are as follows: the President's Office that deals with fundamental issues and policies; the Media and Communications Department which is in charge of public relations, press information, marketing and special events; the Budget and Financial Services and Internal Services which includes the Unit for Exhibition Projects and Third-Party Funding Projects, the Central Procurement Services, the Human Resources Department, the Legal Office, the Chief Information Officer, the Construction and Technology Department and Office of the Deutsche Digitale Bibliotek.

The SPK has an elaborated staffing plan which includes curators, archivists, digital experts, conservation scientists, and a large administrative section comprising the President's Office, Legal Services, Budget and Financial Services, Exhibition and Third-Party Funding Projects, Central Procurement Services, Internal Services, and

Human Resources Department, The Chief Information Officer is responsible for the Foundation-wide strategic orientation and management of IT. The Construction and Technology Department represents the SPK in all planning and construction matters.

Funding sources and mechanisms

The joint financing agreement between the Federal and State governments of 1975 was amended in 1992 with the entry of five new federal states. The year 1996 marked the signing of an unlimited agreement on joint financing of the SPK by the premiers of the federal states and the Federal Chancellor. **The reported budget for 2020 was EUR 356 million**. It generates own revenues by offering a range of visitor and research services; it also applies to third parties for funding for research projects, new acquisitions, exhibitions and other projects. Sources of income are admission fees and sale of tours, usage fees, and sale of publications and merchandising. In 2020 these totalled EUR 15.7 million. It has **expanded its sponsoring agreements with commercial enterprise**, especially since 2014. Income from donations of objects and funds totalled EUR 2.7 million in 2020. Its third-party funding, above all for research projects, exhibitions, acquisitions and restoration projects, in 2020, its revenues totalled EUR 31.8 million. Thus, a small share of financing derives from its own revenues and third-party funding: EUR 47.8 million of EUR 356 million or 13%.

The Foundation applies to third parties for funding for research projects, new acquisitions, exhibitions and other projects. Since 2014, it has expanded its sponsoring agreements with commercial enterprises and has received financial support from the Board of the Prussian Cultural Heritage Foundation. These amounts, however, represent a small fraction of the overall Foundation budget.

An evaluation carried out by the German Science Council and published in 2020 suggested that the foundation should be '*structurally adapted to the requirements of a modern international cultural institute with international appeal.*'[29] It advised dissolving the current structure of the federal and state-funded SPK, with **the creation of four independent organisations**: one for the State Museums, including the Institute for Music Research; one for the State Library, one for the Secret State Archives, and one for the Ibero-American Institute. In December 2022, **the State Minister for Culture announced reforms of the SPK**. In the last four years, the SPK has been in the process of reorganisation.

Project implementation

The SPK is involved in a **wide range of activities**. As a consortium of museums, archives, and libraries, it **performs the full range of conservation processes**, from

[29] Wissenschaftsrat, 'Strukturempfehlungen zur Stiftung Preußischer Kulturbesitz (SPK)', available at: https://www.wissenschaftsrat.de/download/2020/8520-20.html

the restoration of paintings and manuscripts to preventive conservation within the context of collection management. The SPK serves multiple functions, namely, **collection care and management, exhibitions, and training**. It looks after the buildings in which the collections are housed. The SPK supports a **range of grants for visiting scholars** and produces an **Annual Report**, formerly called a Yearbook.[30]

© SMB / Reinhard Friedrich – View of Nationalgalerie (West), Berlin, Germany

The SPK often plays a central role in cultural initiatives of national interest, for example, preserving written heritage and the digitisation of cultural heritage. Thematic areas of national interest include best management practices for museums and research and documentation of museums. It is active in provenance research, for example, partnering with the Smithsonian's National Museum of Asian Art to develop an international network of provenance researchers focused on Asian art and a future digital research platform. Its Rathgen Laboratory is one of the most important conservation laboratories, while the Institute for Museum Research carries out visitor research, support and consultancy for museums in digitisation, new media and education.

Accountability and transparency

Information, including Annual Reports, is not publicly accessible. The Chief Information Officer and Media, Communications and Events Office are the primary channels of information.

(30) Not available online.

Main results and lessons learned

The case of the SPK offers **valuable lessons on the challenges of sustaining a large cultural heritage institution over time**. While SPK has largely achieved its original objectives—uniting and preserving the Prussian cultural legacy following World War II and Germany's division— in recent years, **its structure and mission have come under scrutiny.** Key challenges identified included:

- A highly **centralised and bureaucratic structure** that may inhibit innovation.
- **Complex, multi-layered hierarchies** and unclear decision-making processes.
- **Limited autonomy** for the 16 museums operating under its umbrella.
- Ongoing issues with **building maintenance**.
- Debate over the continued **relevance of the "Prussian" name**.
- Concerns over **chronic underfunding**.

For these reasons, in 2020, a panel commissioned by the Minister of State for Culture and Media recommended dissolving the Foundation in favour of four independent entities with separate management. The panel of academic advisors to the Government proposed that the institutions would be run autonomously and would manage their own staff and budgets (including digitalisation and provenance research). Changes in funding were also recommended, with the federal government responsible for the State Library, State Archives and Ibero—American Institute. The federal government and the state of Berlin would jointly fund the State Museums; the remaining states would no longer fund these organisations nor have a say in decision-making.(31)

This suggests that even long-established and prestigious institutions must undergo regular evaluations and restructuring so that they are able to **adapt to changing curatorial, organisational, and audience needs**. The SPK example underscores the **importance of governance flexibility, financial sustainability**, and **responsiveness in the design and management** of cultural heritage funds.

(31) As reported by The Art Newspaper, 'Overdue review shakes up Germany's largest cultural institution.' 23 January 20224.

Conclusions

The SPK is a notable example of **post-conflict reorganisation of cultural institutions**. In this case, the reunification of Germany after World War II was the prompt for a new configuration for cultural bodies, primarily museums and collections. Governed by the political changes in Germany since 1947, it has become **both a federal and state institution**. Over time, it has grown organically.

The foundation is **collection-based with associated research capabilities**. It is not a post-conflict reconstruction agency. The physical works it has carried out have been directly tied to housing its collections.

The SPK upholds **high standards of collection care and of traditional museology**. Several of its senior museum staff are now directors in important Italian and UK museums. The SPK has an international dimension. It is engaged in research projects with EU and US museum institutions.

3.1.3. Estonian National Heritage Board

Overview and context

The National Heritage Board (NHB) of Estonia was established on 11 October 1993, as part of the Ministry of Culture, during **Estonia's transition from Soviet control to independence**. During the Soviet era, heritage management was centralised in Tallinn and Tartu, with limited local involvement. The NHB was created after the independence to unify the protection of Estonia's built, archaeological, and movable heritage.(32)

The NHB is the primary government body in Estonia responsible for **overseeing conservation activity of both movable and immovable cultural assets**.(33) Its key mission is to protect and promote Estonia's most valuable cultural heritage.(34) The NHB is charged with the direction of conservation activity and state supervision, identification and protection of properties and objects of cultural value and maintaining records of state cultural monuments. The NHB is affiliated with the Ministry of Culture.

Moreover, as part of the "Archaeology, Authority and Community" cooperation project between Estonia, Latvia, and Russia, the NHB works to **increase general public and property owners' knowledge of archaeology**. A key focus is raising awareness among metal detector users and improving cooperation with archaeology enthusiasts. The Board also identifies new archaeological sites, monitors existing monuments, and helps define site boundaries, as well as, informing owners about restrictions, tax benefits, and conservation guidelines.(35)

(32) Riin Alatalu, 'Development of heritage legislation and institutions in Estonia', available at: https://iclafi.icomos.org/wp-content/uploads/2020/12/Estonia-2016.pdf, accessed 18 February 2025

(33) Ministry of Culture, 'Heritage Protection', available at: https://www.kul.ee/en/cultural-heritage-and-*digital*-cultural-heritage/heritage-protection#:~:text=The%20National%20Heritage%20Board%20is,and%20to%20ensure%20their%20preservation., accessed 18 February 2025.

(34) Muinsuskaitseamet, 'Introduction and structure', available at: https://www.muinsuskaitseamet.ee/amet-koostoo-uudised-ja-kontakt/meist/tutvustus-ja-struktuur, accessed 18 February 2025.

(35) Archaeology, Authority and Community, 'National Heritage Board', available at: https://www.aac-project.eu/partners/national-heritage-board/, accessed 18 February 2025.

© Photo by Aron Urb - View of Ruins of Pirita Monastery, Tallinn, Estonia

Governance and management

The Estonian NHB operates under the administration of the Ministry of Culture and its staff consists of about 80 people. The NHB oversees heritage conservation, supervises monuments and heritage areas, implements museum policy, maintains the register of cultural monuments and museum information system, and processes export applications for cultural goods, issuing certificates of competence.(36)

Moreover, the NHB **provides guidance to monument owners and those in heritage conservation areas** on maintenance, repair, conservation, and restoration, as well as the construction of new buildings within these areas. In regard to the museum sector, the NHB manages the national collection policy, provides guidelines for developing collection principles, and advises on museum-related activities.(37)

Councils

The NHB operates with **several sectoral advisory bodies** to effectively fulfil its tasks.(38) In addition to advisory collections, the Ministry of Culture has the **National Heritage Conservation Council** and the **Museum Council**, which advise the

(36) Muinsuskaitseamet, ‘Introduction and structure’, available at: https://www.muinsuskaitseamet.ee/amet-koostoo-uudised-ja-kontakt/meist/tutvustus-ja-struktuur accessed 19 February 2025

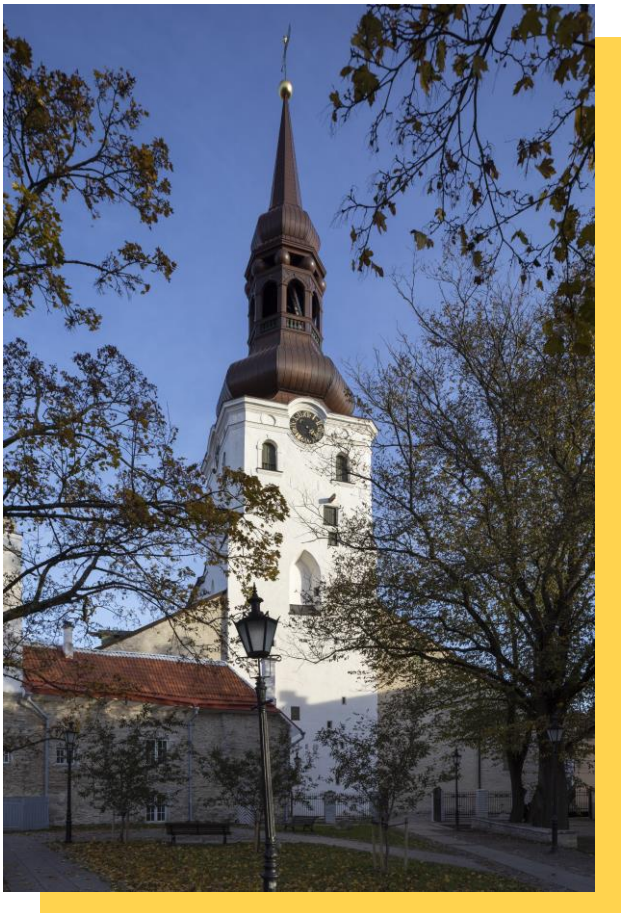
(37) ibid.

(38) Muinsuskaitseamet ' Nõukogud', available at: https://www.muinsuskaitseamet.ee/noukogud, accessed 19 February 2025

Minister of Culture. These councils function as advisory bodies within the Ministry of Culture, with members appointed by the Minister of Culture for a four-year term.

Heritage Conservation Council

The Heritage Conservation Council has experts from various fields such as history, archaeology, ethnology, architecture, restoration, art and science history.(39) Additionally, it includes representatives from universities, research institutions, and professional associations. The Council operates under the Heritage Conservation Act, international agreements, the Ministry of Culture's statutes, and other relevant legal frameworks. Its role includes to analyse the heritage conservation sector, make recommendations for its improvement, and address challenges in the field. Lastly, it also suggests amendments or updates to strategic documents and legislation related to cultural heritage protection.



© Photo by Martin Siplane – View of Tallinn Cathedral, Tallinn, Estonia

(39) Ibid.

Museum Council

The Museum Council functions similarly to the Heritage Conservation Council but focuses specifically on museum-related heritage.[40] Moreover, it operates under the Museums Act, the International Council of Museums (ICOM) Code of Ethics and Guidelines, international agreements, the Ministry of Culture's statutes, and other relevant legal frameworks.

Expert Councils

The National Heritage Board has **several expert councils** that advises the Board on more complex issues. These councils are formed from experts in the field and their composition is approved by the Director General of the National Heritage Board. While exact membership numbers for these councils are not specified, each council comprises a number of experts pertinent to its field.

All Expert Councils and Committees under the NHB share **common responsibilities in heritage conservation**.[41] They provide expert assessments and advice on draft laws, government regulations, and heritage protection policies. Each council evaluates monument status, determining whether a site should be protected or have its designation revoked. They also assess damage to heritage sites, review research and conservation plans, and develop methodological guidelines for the protection, restoration, and management of their respective heritage areas. Additionally, they contribute to the establishment of heritage conservation areas, ensuring that Estonia’s cultural legacy is preserved according to international and national heritage standards. However, while their core functions align, each council specialises in a specific aspect of cultural heritage.

Expert Council on Archaeological Heritage

The Expert Council on Archaeological Heritage focuses on archaeological sites, including excavations and buried historical locations. It provides scientific evaluations of archaeological discoveries, advises on rescue excavations, and determines the designation or removal of archaeological site protections. Additionally, it evaluates research plans related to archaeology and makes recommendations on awarding rewards for archaeological finds.

Expert Council on Sacred Historical Natural Sites

This council specialises in sacred historical sites, particularly those with spiritual, religious, or folkloric significance. It drafts laws related to sacred sites, evaluates proposals for establishing protection zones, and determines restrictions necessary to preserve the cultural and spiritual importance of these areas. Furthermore, it contributes to the Ministry of Culture’s strategic plan, *Estonian Natural Sacred Sites:*

(40) Ibid.

(41) Muinsuskaitseamet, 'Nõukogud', available at: https://www.muinsuskaitseamet.ee/noukogud, accessed 19 February 2025

Research and Maintenance 2015-2020,[42] by making recommendations and assessing its implementation.

Expert Council on Architectural Monuments

The Architectural Monuments Council focuses on built heritage, including historical buildings, structures, and urban conservation areas. It provides technical expertise on the conservation of historic buildings, assesses construction disputes within protected areas, and evaluates heritage conservation areas related to architecture. Additionally, the council resolves disputes related to restoration, restrictions, and architectural modifications.

Expert Council of Landscape Architecture

The Landscape Architecture Expert Council provides the NHB with expert assessments in the fields of landscape architecture, its history, and construction. Additionally, it proposes the establishment of heritage conservation areas, develops methodological guidelines for research, restoration, and reconstruction, and provides recommendations on granting or revoking monument status. The council also assesses disputes over restrictions and evaluates damage to protected sites to ensure effective conservation and protection measures.

Expert Council of Artistic Monuments

The Expert Council of Art Monuments is composed of experts in art history, chemistry, conservation, restoration, and heritage conservation, providing the NHB with specialised advice in these fields. Additionally, it offers recommendations on granting or revoking monument status, resolves disputes related to restrictions, and assesses damage to monuments to ensure their proper protection and preservation.

Working Group on Medieval Monuments

A subdivision of the Expert Council on Architectural Monuments, this working group is dedicated to medieval ruins and historical structures. It develops principles for assessing, preserving, and restoring medieval sites, ensuring that they maintain their historical integrity. The Working Group is an advisory body within the Expert Council on Architectural Monuments, tasked with developing principles for assessing, preserving, restoring, and conserving medieval monuments and ruins.

Expert Committee on Musical Instruments

Unlike other councils that focus on buildings, landscapes, or artwork, this committee specialises in historical musical instruments as part of Estonia's cultural heritage. It assesses musical instruments designated as heritage objects, ensures that instruments used in historical buildings are appropriate for their environment, and

(42) Ministry of Culture of Estonia, 'Estonian Natural Sacred Sites: Research and Maintenance. Development Plan 2015–2020', 2015, available at: https://muinsuskaitseamet.ee/sites/default/files/documents/2024-02/Looduslikud%20pühapaigad.%20Uurimine%20ja%20hoidmine.%20Arengukava%202015-2020.pdf

reviews proposals for including musical instruments in international heritage registers. Furthermore, it evaluates damage to historical instruments and provides recommendations for their conservation and restoration.

Estonian Heritage Society

The Estonian Heritage Society is a voluntary organisation dedicated to preserve the cultural heritage and the historical memory of the people of Estonia[43] The owners of the monuments are represented by several organisations such as the Association of Estonian Manor Schools[44], Estonian Association of Manors[45], Estonian Homeowners' Association, Estonian Council of Churches[46], and many settlement and village societies, and others. The Sustainable Renovation Information Centres[47] does this valuable work in the cities of Tallinn, Tartu and Paide, where they share the 'know-how' on historic buildings.

Funding sources and mechanisms

A significant portion of the Board's funding comes from the Estonian government's state budget, allocated through the Ministry of Culture. This funding supports various cultural initiatives, including heritage conservation, museum development, and cultural policy implementation. The NHB’s budget for 2024 was EUR 8 797 231. The Board also benefits from **international funding programs**, such as the European Economic Area (EEA) and Norway Grants. These grants finance projects aimed at local development and poverty reduction, including the revitalisation of historic town centres through heritage-based initiatives.[48]

The **Cultural Endowment of Estonia** provides additional financial support for cultural projects.[49] Established by the Cultural Endowment of Estonia Act (1994), **this independent public body accumulates and distributes funds specifically for cultural and heritage-related projects**.

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[43] Republic of Estonia - Ministry of Culture 'Heritage Protection', available at: https://www.kul.ee/en/cultural-heritage-and-digital-cultural-heritage/heritage-protection?, accessed 20 February 2025.

[44] See: http://www.moisakoolid.ee/en/manor_schools

[45] See: https://manor.ee/en/

[46] See: https://ekn.ee/

[47] See: https://www.renoveeri.net/about-us

[48] EEA Grants, 'Local Development project EE-LOCALDEV-0008', available at: https://eeagrants.org/archive/2014-2021/projects/EE-LOCALDEV-0008

[49] Cultural Endowment of Estonia, ‘About the Cultural Endowment’. Available at: https://www.kulka.ee/about-us/about-endowment, accessed 7 March 2025

Unlike state budget allocations, the Cultural Endowment operates autonomously, ensuring that financial resources for cultural heritage are not solely dependent on annual government budgets. The Endowment's financial independence is reinforced through earmarked revenue streams, including:

- 3.5% of excise duties on alcohol and tobacco
- 47.8% of gambling tax revenue, of which a significant portion supports cultural infrastructure
- Private donations, investment returns, and other economic activities

Beyond direct state funding and EU grants, Estonia benefits from a diversified cultural financing system, with the **Cultural Endowment of Estonia** playing a crucial role. **Limited financial resources present a major challenge**, as the NHB operates on a constrained budget, making it difficult to fund all necessary projects, particularly those requiring long-term investment.[50]

Accountability and transparency

To ensure the transparency and accountability of the Board, **multiple actors play a role**. The Ministry of Culture oversees heritage conservation in Estonia, with all historical, architectural, and archaeological sites protected under the Heritage Conservation Act (2011).[51] Governance of the Endowment is decentralised, with a supervisory board of eleven members and eight endowment panels managing funds for different cultural sectors. Fifteen county expert groups further distribute resources at the local level, ensuring that funding decisions reflect regional cultural priorities.

This structure enhances accountability while ensuring long-term financial sustainability for cultural heritage projects. By combining state oversight with independent decision-making, the Cultural Endowment helps shield heritage funding from political fluctuations while maintaining strong financial transparency.

Main results and lessons learned

A key success factor of the NHB is the clear legislative framework, specifically the Heritage Conservation Act (2011) and other related policies, which provide a strong

(50) Estonian National Heritage Board, 'Annual Budget 2024′, available at: https://www.muinsuskaitseamet.ee/amet-koostoo-uudised-ja-kontakt/meist/majandusteave, accessed 20 February 2025.

(51) Council of Europe 'Herein System-Estonia', available at: https://www.coe.int/en/web/herein-system/estonia , accessed 20 February 2025

legal foundation.[52] These policies ensure compliance with international standards and secure funding for cultural preservation. Moreover, diverse funding sources, including state allocations, private contributions, and local government support, reduces reliance on a single financial stream and increases sustainability.

Public and civil society involvement also plays a crucial role. Organisations like the Estonian Heritage Society and various local associations actively contribute to transparency and accountability in fund allocation. Furthermore, advisory and expert councils offer specialised guidance, this allows for informed decision-making and expert supervision of fund distribution and policy improvements. Lastly, the integration with digital systems, such as the National Register of Cultural Monuments and Museum Information System, enhances accessibility and transparency.[53]

One of the most successful initiatives is **heritage digitisation**. The Museum Information System and National Register of Cultural Monuments have significantly improved accessibility and documentation, this has helped to protect Estonia's cultural assets from physical degradation and loss.[54] Public engagement initiatives such as the Participation Website[55] and Draft Information System, have also been impactful. These initiatives have produced a greater citizen involvement in policymaking and conservation efforts.

Another digital heritage preservation tool developed and managed by the Estonian National Heritage Board is the **National Register of Cultural Monuments**.[56] This digital platform provides a comprehensive registry of protected cultural monuments, including archaeological sites, buildings, and historical landscapes. It offers information on various categories, including monuments, military heritage, wrecks, stolen national monuments, funding opportunities, and ongoing conservation projects. Users can search for specific monuments based on location, type, or status, and find detailed descriptions, historical significance, and preservation status.

The establishment of **specialised councils and research support** has further ensured informed decision-making and ongoing adaptation to emerging conservation needs.

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(52) Republic of Estonia, 'Heritage Conservation Act (2011)', available at: https://www.riigiteataja.ee/en/eli/ee/Riigikogu/act/526062018008/consolide, accessed 19 February 2025.

(53) Estonian National Heritage Board, 'National Register of Cultural Monuments', available at: https://www.muinsuskaitseamet.ee/, accessed 19 February 2025.

(54) Estonian National Heritage Board, 'Museum Information System (MuIS)', available at: https://www.muis.ee/en_GB, accessed 20 February 2025.

(55) See: https://eelnoud.valitsus.ee/main#Asr1nnBK

(56) Estonian National Heritage Board, 'Kultuurimälestiste register' available at: https://register.muinas.ee/, accessed 18 February 2025.

Over time, the National Heritage Board has **refined its strategies based on evaluations and feedback**. One major adaptation is the refinement of heritage protection strategies, with continuous reviews of heritage conservation areas and tax benefits for property owners encouraging more private investment in restoration efforts.(57) Efforts have been made to **address administrative inefficiencies through the simplification of permit processes for conservation work, reducing delays, and improving project execution**.(58) Moreover, the NHB has expanded its funding mechanisms by seeking European Union grants and private sector partnerships, with the objective of supplementing state funding and ensuring sustainability.(59) Recognising the shortage of specialists, the NHB has also introduced new training programs and university partnerships to cultivate a new generation of conservation professionals, in order to address the long-term need for skilled experts in heritage preservation.(60)

Finally, the **Cultural Endowment Fund of Estonia** represents a success story and offers source of inspiration. Unlike many traditional heritage funds, the Endowment distributes earmarked tax revenue, particularly from gambling taxes, to support heritage conservation, art restoration, and the maintenance of nationally significant cultural buildings. This ensures that cultural heritage financing is not solely dependent on fluctuating state budgets or short-term grants. Moreover, the decentralised structure of the Endowment allows funding decisions to be made by expert panels and regional committees, ensuring a broad representation of cultural stakeholders. This model fosters community engagement, as local experts and practitioners contribute to shaping funding priorities. By securing long-term funding streams and ensuring financial autonomy, the Cultural Endowment of Estonia provides a sustainable good practice for cultural heritage financing that could be adapted by other countries seeking greater independence and stability in heritage fund management.

(57) Estonian National Heritage Board, 'Conservation and Protection Guidelines', available at: https://www.muinsuskaitseamet.ee/, accessed 20 February 2025.

(58) Estonian Ministry of Culture, 'Regulatory Framework for Heritage Protection', available at: https://www.kul.ee/en, accessed 20 February 2025.

(59) European Commission, EU Cultural Heritage Funding for Estonia, available at: https://culture.ec.europa.eu/cultural-heritage/funding, accessed 20 February 2025.

(60) University of Tartu, 'Heritage Conservation and Restoration Programs', available at https://ut.ee/en/otsing?search=heritage+conservation, accessed 20 February 2025.

Conclusions

The Estonian National Heritage Board plays a crucial role in **preserving and managing the country's cultural heritage**. Operating under the Ministry of Culture, the NHB is responsible for a wide range of tasks, including maintaining the National Register of Cultural Monuments, advising on museum policies, and overseeing conservation initiatives.

A key strength of the NHB lies in its **structured governance and legal framework**, particularly the Heritage Conservation Act, which provides a strong foundation for heritage protection while aligning with international standards. The Board has also made significant efforts in digitisation, with initiatives like the Museum Information System and the National Register of Cultural Monuments improving accessibility and documentation of Estonia's historical sites.

Key challenges for the NHB include financial constraints, bureaucracy and a shortage of conservation specialists. To address these issues, efforts have been made to strengthen international collaborations and refine conservation policies to encourage private investment in restoration projects. In this regard, the **Cultural Endowment of Estonia** provides additional opportunities and strengths to support cultural heritage preservation in the country.

3.1.4. UK National Lottery Heritage Fund

Overview and context

The UK **National Lottery Heritage Fund (NHLF)** was established in 1994. As the largest funder for the UK's heritage, it **invests money raised by the National Lottery** players into heritage across the UK in collaboration with a wide range of statutory bodies as well as other National Lottery distributors.(61)

The fund's predecessor bodies were the National Land Fund set up in 1946 and the National Heritage Memorial Fund set up in 1980. The current body, initially the 'Heritage Lottery Fund,' was rebranded as the National Lottery Heritage Fund (NLHF) in 2019. The Heritage Lottery Fund was established at a time of change in the UK – years of low investment in heritage leading to a catalogue of unmet needs, the election of a Labour government in 1997, and the creation of the Department for Culture, Media and Sport (DCMS).

Governance and management

The NLHF is considered a **non—departmental public body accountable to the British Parliament via the Department for Culture, Media and Sport (DCMS).** Its decisions about policies and individual applications are entirely independent of the Government. The majority of funding decisions are taken by its six area and nation committees using local knowledge and expertise, supported by its teams across the UK. The Trustees of the National Heritage Memorial Fund, set up by the Heritage Act 1980, is the legal body for the administration and supervision of all funds vested in it.

The NLHF is governed by a **Board of Trustees** who leads on strategy development and provides leadership, approving budgets and grants allocation, as well as the control mechanisms to safeguard public resources, and who reports on the stewardship of public funds. Board members are advisors, not financial contributors.

Day-to-day activities are delegated to an **Executive Team** chaired by the Chief Executive, who ensures their oversight. **Staff** numbers at the NLHF are in the range of 300 and are located at its headquarters in London and its regional offices. The staff covers a wide range of expertise from grant managers to strategic advisors, legal and procurement experts and communications staff. It is a grant-making organisation, so it does not carry out physical works itself, but supports organisations on the ground. The teams are organised according to types, for instance: areas, buildings and monuments; community heritage; cultures and memories; industrial, maritime and transport; landscape, parks and nature; museums, libraries and

(61) See www.heritagefund.org.uk for a comprehensive presentation of the National Lottery Fund from its beginnings until today.

archives; and inclusive heritage. The NLHF has its main office in London as well as six regional offices throughout the UK.

Funding sources and mechanisms

The **NLHF's resources derive from its share of the National Lottery**. The Fund awards 20% of the income raised by National Lottery players and delivers grant programmes on behalf of the UK and devolved governments (Northern Ireland, Scotland and Wales) in conformity with its vision and investment principles. It **distributes these resources in the form of grants ranging from GBP 10 000 (EUR 11 865) to GBP 10 million (EUR 11.9 million)**, to applicant organisations that are best placed to bring its funding where it is most needed. The total funding distributed since 1994 is GBP 9.1 billion (EUR 10.8 billion) with 52 000 projects supported. At times, the Fund joins forces with other organisations, such as English Heritage[62] or the UK National Trust[63] on projects of shared concern.

The **Board of Trustees decides on grants allocation** over GBP 5 million (EUR 5.9 million). For smaller amounts between GBP 5 million (EUR 5.9 million) and GBP 250 000 (EUR 296 642), decision is made by **local committees**, meeting on average veery three months; there are six regional grant making local committees, notably covering three areas of England as well as Northern Ireland, Scotland and Wales. Below the threshold of GBP 250 000 (EUR 296 642), allocations are decided on a monthly basis at local delegated decision meetings, chaired by Heads of Investment, from the Executive Team. The NLHF's allocation of resources is based on its **strategic plan,** and it is grounded in the **analysis of evidence of the value, opportunities and gaps in heritage protection and safeguarding**.

[62] English Heritage (UK), available at: https://www.english-heritage.org.uk/

[63] National Trust (UK), available at: https://www.nationaltrust.org.uk/

© Shutterstock/Chemival – Keelmen's Hospital reuse as affordable housing, Newcastle, the United Kingdom

The most recent strategy is "Heritage 2033",[64] a ten-year plan which sets out how NHLS wants to proactively tackle heritage issues at large and cross-territory scale, accelerate new ideas and address gaps in proposals coming in through its National Lottery Heritage Grants. The strategy commits to invest over GBP 1 billion (EUR 1.166 billion) between 2023 and 2026. For example, it has developed a ten-year GBP 200 million (EUR 233.35 million) strategic initiative, Heritage Places[65], to boost local economies and pride of place. Underpinning the "Heritage 2033" strategy are **four investment principles**:

- **Saving heritage**: improving the conditions and understanding of heritage, reducing the amount of heritage at risk, delivering transformational long-term projects and making digital heritage more accessible
- **Protecting the environment**: putting landscapes and habitats into recovery, increasing understanding of and connection to nature, reducing the negative environmental impact of its funding portfolio, and improving heritage's ability to adapt to climate change.

[64] For more information, please see: https://www.heritagefund.org.uk/about/heritage-2033-our-10-year-strategy

[65] For more information, please see: https://www.heritagefund.org.uk/news/ps200million-funding-heritage-places-will-boost-local-economies-and-pride-place

- **Inclusion, access and participation**: increasing diversity of heritage workforces and audiences, reducing barriers for people underserved by heritage, enabling more people's heritage to be recognised and championing digital technology to improve access.
- **Organisational sustainability**: increasing organisations' commercial and governance capabilities, developing skills and capacity across heritage, embedding resilience in projects it funds and strengthening heritage's contribution to local economies.

© Andreas Karamalikis – **View of the Barbican Centre, London, the United Kingdom**

The NLHF approach relies on open programmes for all types of heritage projects, particularly those targeting heritage in need and/or emergencies, as well as on strategic interventions to tackle issues at large and cross-territory scale. The majority of decisions made at the local level; partnerships that combine resources and expertise to create investments with greater impact.

The **deliverables of the first three years of the strategy** particularly focus on: i) delivering a **place-based approach**; ii) using **research**, analysis and insights to improve delivery and championing **innovation** to find new solutions, including through **digital leadership**; and iii) collaborating with **partners** in government, other National Lottery distributors and independent trusts and foundations to shape new initiatives, and establishing **new partnerships** and long-term collaboration to meet sector needs.

Project implementation

The NLHF is a **grant-giving organisation**. It does not implement projects, with the exception of research and evaluation for which it tenders. The tendering process follows UK public sector procedures and is awarded on the basis of quality and value for money.

Accountability and transparency

Audits are carried out both **internally and externally on an annual basis**. External audits of the NLHF are conducted by the National Audit Office (NAO), the UK's independent public spending watchdog. The NAO audits the Fund's annual financial statements and reports its findings to the UK Parliament, as well as to the devolved administrations in Scotland, Wales, and Northern Ireland.

Its UK Heritage Pulse research panel is a communication channel for heritage organisations to provide feedback to the NLHF.[(66)] It also publishes reports on its programmes and has a website that highlights achievements and projects of interest. As a charity it is bound to the standards of the UK Charities Commission. It also follows Diversity, Equality and Inclusivity principles as well as transparency standards.

Main results and lessons learned

The Fund's **focus on impact** is a determining characteristic of its operations. Increasingly, the NLHF has worked in partnerships – whether government bodies, civil society organisations, charities or the private sector - in order to create investments with greater impact.

(66) Heritage Pulse (UK), available at: http://heritagepulse.insights-alliance.com

The NLHF **measures its performance** which it reports to its sponsor department the DCMS. Those indicators sit alongside the longer-term Impact Framework.[67] Its current operational indicators are:

- reduction in heritage assets considered to be at risk as a result of NLHF investment;
- proportion of grant applications processed within the agreed timeframe;
- proportion of the public who engage with heritage, museums and galleries (as per the DCMS Participation Survey)(68);
- and amount and proportion of funding to the 20% most deprived local authority areas.

It continues to improve on how it collects data on the impact of projects, for example the number of jobs and volunteers directly supported by grants.

Not only does the NLHF report on its performance but it also identifies key risks, external and internal, to its operations. Among key **external risks** identified in 2023, there were those arising from **economic and political uncertainties**, specifically inflation and escalating cost pressures. Another significant external risk is the uncertainty surround **NLHF income** and the potential reduction in this income due to wider economic conditions reducing sales.

Conclusions

The NLHF has transformed the landscape for cultural heritage in the UK and has demonstrated the importance of heritage for communities and people. Heritage sites are at the heart of NLHF grant-making, the key to creating benefits for people, places, and the natural environment. Rather than seeing heritage in isolation, the NLHF is open to the wider environment and sector challenges. It thinks beyond investment in individual projects to strengthening the heritage ecosystem. The NLHF recognises the role that other sector organisations play and often works in partnership or in collaboration.

The NLHF has effected change through its strategy – most recently Heritage 2033 – which is supported by three-year delivery plans that set out how the aims of the strategy will be delivered. This allows the NLHF to take a flexible approach, adapting to sector needs and responding to external events or opportunities.

(67) For more information, please see: https://www.heritagefund.org.uk/publications/framework-agreement-dcms

(68) See: https://www.participationsurvey.co.uk/

3.2. Incentive-Based Heritage Support

Beyond institutional structures, many cultural heritage funding models operate through flexible, programmatic, and incentive-driven mechanisms. This section examines funding schemes that support specific projects, competitive grants, tax incentives, and co-financing models designed to stimulate heritage conservation. By analysing these approaches, we highlight how targeted financial interventions encourage public-private partnerships, community involvement, and innovation in heritage preservation.

3.2.1. *Fondation de France*

Overview and context

Recognising the lack of French national charitable foundations, General Charles de Gaulle, together with the Minister for Culture, André Malraux, supported the **establishment of a national philanthropic institution with the intention of inspiring private charitable efforts across a range of sectors and societal causes**. This led to the establishment of the *Fondation de France* in 1969, which represented a turning point in the history of French philanthropy.

Since its inception, *Fondation de France* has radically transformed French philanthropy by serving as a **network and a hub for people, companies, and organisations looking to donate to various charitable causes**.

Fondation de France is a **private independent foundation** and operates to benefit the public. It has mastered two approaches, helping the benefactor to make an impact and actively engaging to solve urgent social problems by developing its own programs. Over the past half-century, *Fondation de France* has focused on **encouraging charitable giving and responding to societal issues as aid and support are greatly needed**. It offers donors the possibility of committing to one or several causes of their choice, such as assistance to vulnerable people, medical research, environmental protection, culture, education and more.

The *Fondation de France* serves the public interest and is considered fully autonomous and self-governing because of its legal standing. It offers a **variety of assistance** – from cultural and historical site preservation and promotion to educational programs, ecological and environmental protection and landscape rehabilitation. Over the last fifty years, *Fondation de France* has become the **most important philanthropy network in France**, distributing social funds and actively working in the fields of social justice, healthcare, environmental protection, and cultural conservation. *Fondation de France* directs the majority of its activities towards the French population, but through collaborative projects and partnerships, it also supports other regions, such as Western Africa.

The *Fondation de France* plays a crucial role in supporting donors, offering consulting services and networking opportunities to individuals and businesses looking to establish effective philanthropic foundations. By guiding donors through the process of structuring their charitable initiatives, it ensures that contributions are strategically allocated and have a meaningful impact. Through its expertise in fund management and governance, it helps philanthropists create sustainable and well-managed foundations that align with their values and long-term objectives.

Beyond assisting donors, *Fondation de France* actively implements action programs across a wide range of fields, supervising and coordinating large-scale initiatives aimed at addressing pressing societal challenges. These initiatives span medical research, social integration, environmental protection, disaster relief, and cultural preservation, among others. By **acting as both a funding body and an operational actor**, the *Fondation de France* ensures that resources are efficiently deployed, maximising their impact in areas where they are needed most.

© Krzysztof Golik – The Maison Carrée in Nîmes, France, Roman Temple, 2nd century AD

A key priority of the foundation is its **commitment to promoting research and innovation in the field of philanthropy**. Through collaborations with universities, research institutions, and think tanks, the foundation conducts studies, publishes reports, and disseminates knowledge on the evolving landscape of charitable giving. These efforts not only enhance the effectiveness of philanthropic initiatives but also contribute to the development of new strategies and models for addressing social and cultural challenges.

Governance and management

The operations of *Fondation de France* are grounded on two main guidelines: transparency and collegiality. Various experts supervise the operations which ensures accountability on multiple levels. The **Board of Directors** sets the foundation's strategic direction, action programs, and budgetary allocation while supervising revenue and expense verifications. Board members serve without pay, furthering the mission of the organisation as a charitable entity.

The **Executive Committee** is responsible for the strategic objectives and day-to-day operations, as well as contact with the foundation's donors. The **Finance Committee** meets semi-annually to discuss asset and donor funds management and financial activities. The **Audit, Gifts, and Payroll Committees** are the internal control bodies that manage financial records with regard to payments to staff and donations provided. Finally, the **Regional Foundations** are six subsidiary bodies that facilitate the execution of the Philanthropic Activities by ensuring that these activities are tailored to the respective regional realities.

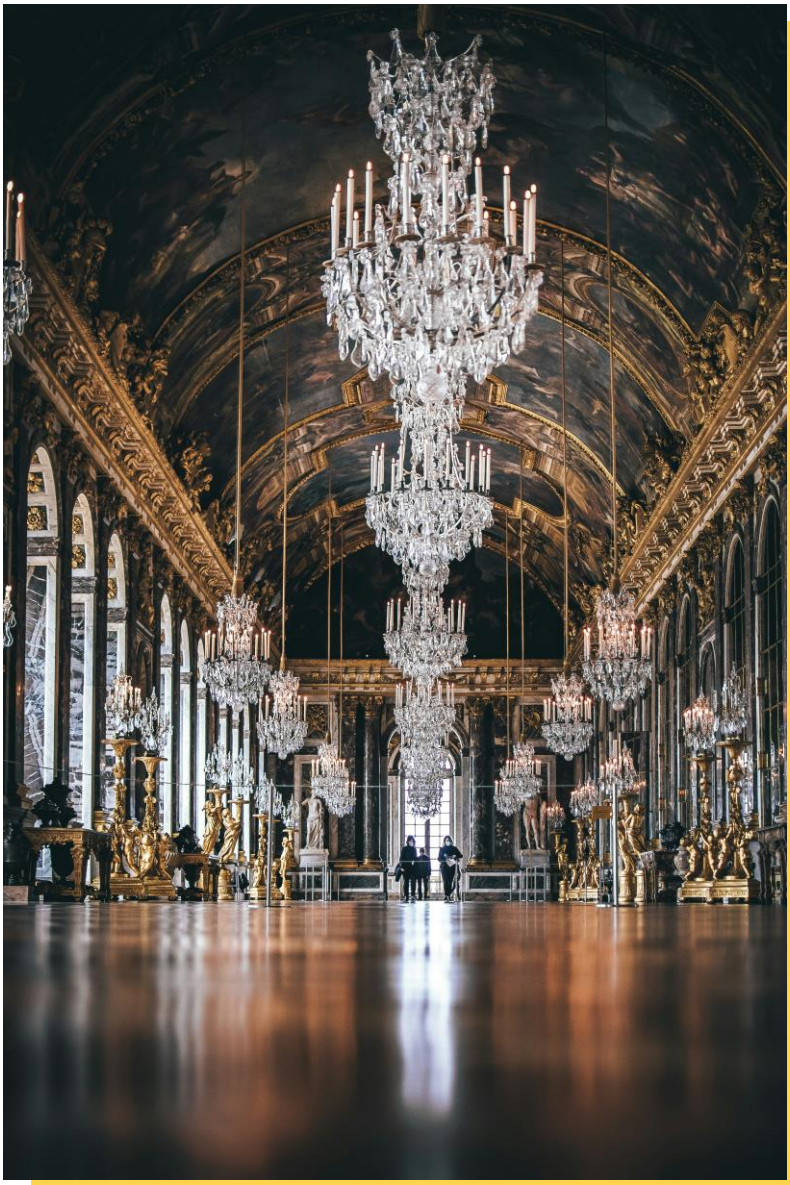
The foundation operates with a **large, dedicated team, comprising more than 500 volunteers**. Managers of the implementing strategies and administering organisational activities form the executive committee. The chief roles in the organisation include Chief Executive Officer, Chief Financial Officer, Chief Communications Officer, Chief Development Officer, Chief Legal Officer, Chief Operational Officer, Chief Information Officer, and Chief Human Resource Officer.

Funding sources and mechanisms

Fondation de France is **supported through private donations exclusively,** which include gifts from individuals, company sponsorships, and estate contributions. In addition, it administers nearly 1000 donor-advised funds that permit the sponsors to establish their foundations within its framework. *Fondation de France* **does not depend on state subsidies and grants** like other public interest organisations do, thus funding itself on its own terms without external interference in its objectives. Private gifts are requested and handled in an open manner to give the required confidence and abiding by legal and moral obligations.

The **Board of Directors** sets *Fondation de France*s's strategic direction, action programs, and budgetary allocation while supervising revenue and expense verifications. Board members serve without pay, furthering the mission of the organisation as a charitable entity. Ordinary operations of *Fondation de France* are coordinated by the **Executive Committee** under direction of Chief Executive Officer together with implementing the strategy. The **Finance Committee** meets semi-annually to discuss asset and donor funds management and financial activities. Six regional foundations facilitate the execution of the Philanthropic Activities by ensuring that these activities are tailored to the respective regional realities.

Fondation de France has constructed its strategic model around core components which include inspiring and supporting action, as well as taking action on a **local level**. This strategy is **intended to foster the growth of philanthropy** as well as mobilise participation towards addressing societal issues using a collective and integrated approach. The **strategic framework** established by *Fondation de France* allows donors to be actively engaged in donor-advised funds, benefiting from the expertise and the secure framework provided by the Foundation.



© Alexandre Brondino – Palace of Versailles : the Hall of Mirrors, Versailles, France

The Donor-Advised Fund Model allows clients or other institutions to set up their own branches as foundations makes use of the existing operational and legal frameworks.

Through its regional branches, *Fondation de France* cooperates with **local community stakeholders** to enhance the relevance of the projects being funded. Most actions defined within the funding framework are contracted to other organisations such as non-profits and NGOs. *Fondation de France*'s grants and

resources allow these organisations to carry out initiatives that form a part of the foundations mission. Projects are usually funded through an open process referred to as ‘calls for proposals’ where the relevance and impact of the projects together with the strategic priorities of the foundation are evaluated.

Accountability and transparency

Fondation de France has established **strong internal governance mechanisms** to ensure the ethical and responsible management of its financial resources. Key oversight functions are carried out by specialised committees, including the Audit, Gifts, and Payroll Committees. These bodies are responsible for overseeing financial transactions, staff-related payments, and the receipt and allocation of donations, ensuring that all processes align with legal standards and the foundation’s values. It publishes an Annual Report that sets out its activities and structures.

As a foundation serving the public interest, *Fondation de France* is **committed to operating with the highest levels of transparency and accountability**. To uphold this commitment, it undergoes regular internal and external audits and maintains rigorous financial oversight practices. These measures are designed to ensure that all funds are managed efficiently, ethically, and in a manner that maximises impact for beneficiaries.

Fondation de France actively communicates with a broad audience, including the general public, potential donors, institutional partners, and beneficiaries. It leverages multiple communication channels to share its mission, progress, and impact:

- **Website:** A comprehensive platform providing detailed information on its philanthropic missions, ongoing programs, financial data, and stories of impact.
- **Social Media:** Active accounts on Facebook, LinkedIn, X (formerly Twitter), and Instagram serve as dynamic tools to promote transparency, raise awareness, and engage in real-time with communities and stakeholders.
- **YouTube Channel:** A curated selection of video content highlights supported projects, features testimonials, and documents real-world outcomes.
- **Annual Reports:** These publications offer an in-depth overview of the foundation’s yearly activities, financial performance, and strategic direction. They are designed to inform stakeholders and reinforce the foundation's commitment to openness.

Through these initiatives, *Fondation de France* cultivates trust, strengthens its relationships with donors and partners, and reinforces its reputation as a leading philanthropic institution in France and beyond. By ensuring that every donation is traceable and well-documented, the foundation not only meets its fiduciary responsibilities but gives donors confidence that their contributions are making a meaningful difference.

Main results and lessons learned

The founding of *Fondation de France* marked a turning point in the development of charitable philanthropy in France. It introduced a new vision and structure for giving, one that expanded the role of private philanthropy and created long-lasting opportunities for public engagement in addressing societal needs.

One of the foundation's most notable achievements has been the **expansion of a philanthropic culture** across the country. Inspired by influential donors and supported by well-organised frameworks, private giving has grown steadily. More individuals are now actively participating in charitable donations, demonstrating an increased awareness of and commitment to public good.

A key part of *Fondation de France*'s impact lies in its ability to **manage nearly 1000 donor-advised funds**, helping citizens and communities create personalised, enduring philanthropic legacies. However, overseeing such a large number of funds also presents challenges. It demands a **robust internal structure and governance system**, along with continuous reporting, transparency, and strict adherence to financial compliance. Sustaining **trust among donors** requires clear communication and reliable oversight mechanisms at every stage.

In times of crisis, such as public health emergencies or natural disasters, *Fondation de France* has been at the forefront of **delivering emergency relief**, quickly mobilising resources and deploying them in a timely, targeted manner. These rapid responses have proven vital in addressing urgent needs when it matters most.

While national programs remain a priority, the *Fondation de France* recognises that **local engagement is equally essential**. Experience has shown that meaningful change often requires local knowledge, leadership, and initiative. *Fondation de France,* therefore, works closely with community-based organisations to ensure that support reaches the right people in the right places. **Balancing national strategy with local action** remains a crucial part of its operational model.

Fondation de France has also positioned itself as a driver of **innovation in philanthropy**, collaborating with research institutions to explore the effectiveness of nonprofit work and donor behaviour. As the philanthropic sector evolves, new trends such as **impact investing and strategic philanthropy** are reshaping expectations. In response, *Fondation de France* continues to **refine its strategies** to remain relevant and forward-thinking. This includes a strong focus on **fostering philanthropic awareness among children and youth**, ensuring that the values of generosity and civic responsibility are passed on to future generations.

Through this dynamic approach, and notably by balancing tradition with innovation, national reach with local presence, *Fondation de France* has become a **cornerstone of the French philanthropic ecosystem**, respected for its transparency, adaptability, and unwavering commitment to the public good.

Conclusions

Fondation de France is a model of modern philanthropy because it integrates individual donors, the business sector, and civil society organisations. Its well-crafted governance system, focus on transparency, and its unique donor-advised fund model have remade French philanthropy. By balancing long-term sustainable solutions with immediate needs, *Fondation de France* sets the standard for philanthropy in France.

3.2.2. Art Bonus Italy

Overview and context

The Art Bonus[69] is an **ad hoc fiscal measure introduced by the Italian government** to provide additional support for the country's cultural heritage. It complements existing national heritage resources and the ongoing work of the Ministry of Culture by encouraging private donations to preserve and enhance Italy's rich artistic and historical legacy.[70] It is an Italian tax incentive designed to promote private donations towards the country's cultural heritage. It was introduced by Decree Law 83 on 31 May 2014[71] offering a 65% tax credit for cash donations made by individuals, businesses, foundations, and other non-commercial entities to support **public cultural institutions**, distributed over three equal annual instalments.

Governance and management

The Ministry of Culture oversees the initiative through its in-house company *Arte Lavoro e Servizi S.p.A (ALES)*[72]. ALES is an in-house company of the Italian Ministry of Culture, established to support the management and enhancement of Italy's cultural heritage. It plays a crucial role in administering the Art Bonus, overseeing the initiative's implementation, and ensuring transparency through the official Art Bonus portal. What makes ALES unique is its **public-private operational model**. Indeed, while ALES is a government-owned entity, it functions with a degree of autonomy, facilitating efficient collaboration between public institutions, private donors, and cultural organisations. ALES also provides technical and administrative support for cultural heritage projects, streamlining bureaucratic processes that might otherwise hinder private-sector involvement in heritage conservation. Its work is pivotal in ensuring the success of Art Bonus by managing fund allocation, donor engagement, and project oversight, thereby fostering a sustainable public-private partnership in cultural funding.[73]

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(69) Art Bonus (Italy), available at: https://artbonus.gov.it/

(70) Idem.

(71) Art Bonus (Italy), 'Regulations', available at: https://artbonus.gov.it/la-normativa.html

(72) ALES S.p.A. (Italy), available at: https://www.ales-spa.com

(73) Rome Museum Exhibition, 'Art Bonus Ales', available at: https://romemuseumexhibition.com/en/speakers/art-bonus-ales/

The ALES website[74] provides an overview of the Art Bonus initiative, highlighting its role in promoting cultural patronage in Italy. The Art Bonus donations can be directed towards:

- Maintenance, protection, and restoration of public cultural assets, such as monuments, historic buildings, and artworks (Area A).
- Support for public cultural institutions, including museums, libraries, archives, archaeological sites, opera and symphonic foundations, traditional theatres, and other entertainment organisations as specified by law (Area B).
- Construction, restoration, and enhancement of public non-profit entities active in the performing arts (Area C).[75]

The Art Bonus aims to preserve Italy's cultural identity through educational efforts that transcend mere fiscal benefits, emphasising a collective social and cultural belonging. Over the years, **ALES** has become central to the functioning of the Art Bonus, acting as a **communication interface between beneficiaries and donors**. This involves consulting and establishing agreements with various organisations, including *Confindustria* (the Italian General Confederation of Industries[76]), the National Association of Italian Municipalities (ANCI[77], the National Federation of Labour Knights, and the Order of Accountants. In 2015, Ales was entrusted by the Ministry of Culture with the task of promoting and disseminating knowledge of this fiscal measure, alongside managing the official website. The 2016 Stability Law made the Art Bonus a permanent fiscal incentive, solidifying its role in supporting Italy's cultural heritage.

The **Art Bonus is administered by six people, including one Director**: they are civil servants specialised in communication and capacity-building activities. The **Art Bonus is a financial instrument**, while the **role of the team coordinating it is to maintain a communication channel**, handle phone calls and queries regarding its operation, and connect public beneficiary organisations with private donors. The educational and promotional aspect of this instrument is crucial: without it, the Art Bonus would not have lasted so long, as its current director Ms Carolina Botti explains.

Funding sources and mechanisms

The team responsible for the coordination of Art Bonus is a part of ALES' team, therefore, hired by the company which is a private entity and an extension of the

(74) ALES S.p.A. (Italy), 'Art Bonus', available at: https://www.ales-spa.com/artbonus/

(75) Idem.

(76) Confindustria (Italy), available at: https://www.confindustria.it/en

(77) National Association of Italian Municipalities (ANCI), available at: https://www.anci.it/anci-e/

Ministry of Culture. The step-by-step guide (Allocation of resources) below elaborates on the sources of funds that **support public cultural institutions directly**. The Art Bonus team does not collect and distribute funds, they coordinate the communication on the donor–beneficiary axis.

Individuals and non-commercial entities (the tax credit is recognised: to natural persons, businesses and non-commercial entities) can receive this credit up to 15% of their taxable income, while businesses are eligible up to 0,5% of their annual revenues. Eligible donations support the maintenance and restoration of publicly owned cultural assets, aid public cultural institutions such as museums and theatres, and fund the development or enhancement of public facilities dedicated to performing arts. Donations can be made online, with amounts up to EUR 10 000, and donors are advised to retain payment receipts for tax purposes (more details about the process are provided in the following section).[78] After the donation is registered, donors have the option to complete a self-declaration to publicly acknowledge their contribution on the Art Bonus website.

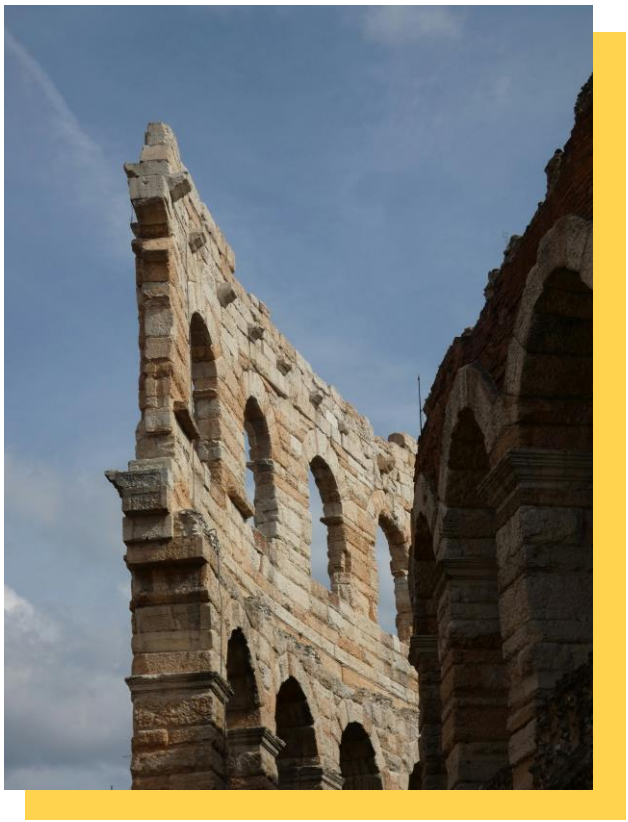
The Art Bonus website provides a brief step-by-step guide[7] on how to donate:

- Selecting a cultural project: Cultural institutions seeking donations should register on the Art Bonus website to showcase their projects. They are also required to publish the amounts received and detail how the funds are utilised, ensuring transparency. If the donor has a specific cultural project in mind, they contact the owner or ALES to arrange the donation. If undecided, they can explore a list of projects on the official Art Bonus website or consult local public institutions and cultural organisations to identify potential beneficiaries.
- Making a donation: Donations can be made through various methods, including bank transfers, postal payments, credit or debit cards, and bank cheques. Donors are obliged to retain the receipt of the transaction to claim the tax benefits. After making a donation, donors can register on the Art Bonus website to download a receipt and have their contribution publicly acknowledged.

[78] University of Bologna (Italy), 'Art Bonus', available at: https://unimpatto.unibo.it/art-bonus.aspx?lang=en

Project implementation

The Art Bonus serves as a key instrument for supporting the maintenance, protection, and restoration of **public cultural assets**. To date, approximately 40% of all donations have been allocated to such interventions, benefiting over 2000 cultural sites across the country.



© Facundo Loza **– View of Roman Amphitheatre, Verona, Italy**

However, while **Art Bonus provides financial support**, the responsibility for project implementation lies solely with the beneficiary institutions. As the coordinating body, ALES does not offer technical or substantive assistance in project execution but focuses on promotion, training in fundraising targeted at cultural institutions managers and cultural professionals, and donor-institution engagement.

Accountability and transparency

Donations through the Art Bonus can only be made by **taxpayers in Italy,** including both individuals and businesses. The organisations eligible to receive support are exclusively **public entities,** as they are part of the national treasury, which means they are funded by the State and accountable to it.

Given this structure, **oversight responsibilities are twofold**:

- **Cultural institutions and managing bodies** are accountable for the appropriate use of funds and the execution of projects.
- **The tax authorities** are the key institution when it comes to donor accountability**.**

Effective **communication** is a key element of the Art Bonus initiative, ensuring that both cultural institutions and potential donors fully understand how to participate. Education and outreach efforts are carried out through a variety of channels, including conferences and one-on-one meetings to provide tailored guidance or fundraising workshops and training sessions at specialised fundraising schools, or other events and venues where educating about cultural fundraising is suitable.

These initiatives are designed to equip public institutions and corporate/individual donors with the knowledge they need to navigate the Art Bonus process effectively. This is especially important given that many donations result from personal relationships between corporate executives (for donations made by companies) and the cultural institutions they choose to support.

Main results and lessons learned

Over the past ten years, the Art Bonus tax measure has delivered significant results, demonstrating its **effectiveness in fostering cultural patronage**. To date, the Art Bonus has facilitated **EUR 1 061 581 202 in private donations**, with more than 47 000 contributions recorded on the official government portal (www.artbonus.gov.it). Thanks to these contributions, **over 7300 cultural projects** have been successfully implemented, including activities concerning heritage restoration and the enhancement and support of artistic initiatives. Currently, **2790 institutions are registered** on the platform.

The Art Bonus patrons come from all sectors of society, including businesses and banking foundations, as well as private individuals. Donations vary widely, from as little as EUR 10 to several million euros, underscoring the accessibility and inclusivity of this initiative. This broad participation is driven by several key strengths of the scheme, notably: i) Attractive tax benefits available to all donors; ii) a streamlined process, requiring only a direct payment with receipt and reference, with no contractual obligations; and iii) the comprehensive support services, including promotion, training, and 24/7 consultancy provided by ALES. According to some views, the **success of Art Bonus** extends beyond financial contributions; it represents a **cultural shift**.

Citizens are now actively engaged in heritage preservation, institutions have strengthened their collaboration with private partners, and there is a growing awareness of cultural heritage as a shared asset and a pillar of national identity. Looking ahead, Art Bonus must be seen not just as a fiscal incentive but as a

strategic instrument for cultural development. By fostering stronger public-private partnerships, the Art Bonus enhances the role of private investment in cultural sustainability while maintaining the essential commitment of public funding.

Some key challenges are highlighted by the study "The Art of Giving to Art: Reflections on the Art Bonus Ten Years after its Introduction"[(79)] that was published in 2024. The article indicated that there is an uneven distribution of eligible projects and the donations they attract, which does not correspond to the geographical spread of cultural heritage across Italy. **Notably, Southern Italy is significantly disadvantaged** in terms of activated donations, the number of fundraising campaigns failing to secure contributions, and the overall allocation of resources to cultural heritage. **Certain regions exhibit a disproportionately high concentration of donations**, exacerbating existing territorial imbalances. To maintain the merit-based nature of cultural heritage, the study suggests that private funding should complement, rather than replace, public investment in cultural activities.

Conclusions

The Art Bonus has proven to be a **powerful and innovative tool for supporting Italy's cultural heritage**. Its success lies not only in the significant financial contributions it has generated but also in its ability to bridge the gap between public institutions and private donors, fostering a shared responsibility for cultural preservation.

The Art Bonus is a **financial instrument with a concrete goal**, and it only **supplements several other governmental initiatives** that aim to support the protection of cultural heritage. For the same reason, its scope is limited to public heritage organisations only. Due to its reliance on donors' attachment to cultural heritage, geographical disparities occur, as many large companies making donations to their local cultural partners are located in the northern regions of the country.

An asset of Art Bonus is that it is managed by ALES, a private company operating under government oversight. This unique structure allows it to **streamline bureaucratic processes, accelerate decision-making, and provide efficient support to both beneficiaries and donors**. By simplifying what would typically be a complex and time-consuming system, Art Bonus ensures that cultural funding is more accessible, transparent, and impactful.

(79) Research papers in Economics, available at: https://ideas.repec.org/a/mul/jqyfkm/doi10.1432-115172y2024i1-2p171-208.html

3.3. Emergency Heritage Response Mechanisms

Cultural heritage is **vulnerable to sudden threats, including natural disasters, armed conflict, and neglect**, requiring agile funding mechanisms for rapid intervention. This section presents cases of emergency funds, crisis-response grants, and contingency financial models that support swift heritage protection and recovery efforts. These mechanisms demonstrate how timely and well-structured funding responses can mitigate damage and ensure the continuity of cultural heritage in times of crisis. This chapter provides a detailed analysis of two structured approaches adopted in Croatia and France, which put forward a strategic vision for risk management. It also provides an overview of ad hoc instruments designed to address a specific and temporary issue, adopted in Italy and in Poland.

3.3.1. Emergency Cultural Heritage Funding in Croatia

Overview and context

Croatia has developed a **structured approach to emergency cultural heritage funding**, ensuring the preservation and restoration of historic sites affected by natural disasters and other crises. The country's rich cultural heritage—shaped by centuries of diverse influences—has repeatedly faced challenges, from war damage to earthquakes. The most recent disasters, the 2020 earthquakes in Zagreb and central Croatia, highlighted the need for rapid financial mobilisation to safeguard cultural assets.

Emergency funding mechanisms in Croatia rely on national, regional, and international sources, with a strong role played by the European Solidarity Fund (EUSF).[80] The government has also integrated post-disaster heritage restoration into broader recovery plans, such as the National Recovery and Resilience Plan (NRRP)[81], ensuring that reconstruction aligns with sustainability goals.

[80] The European Union Solidarity Fund (EUSF) supports EU Member States and accession countries by offering financial support after severe natural disasters and, since 2020, major health emergencies. The Fund was created as a reaction to the severe floods in Central Europe in the summer of 2002. Since then, it has become one of the main EU instruments for post-disaster recovery and an expression of EU solidarity. Please see here for more information: https://ec.europa.eu/regional_policy/funding/solidarity-fund_en

[81] National Recovery and Resilience Plans (NRRP) are a European Commission initiative designed to help countries to recover economically after the COVID-19 pandemic, with an emphasis on creating a greener, more digital and resilient future. Please see here for more information: https://reform-support.ec.europa.eu/what-we-do/recovery-and-resilience-plans_en

Governance and management

The **Ministry of Culture and Media** is the primary body **overseeing emergency heritage funding** in Croatia. It coordinates disaster response efforts, financial allocations, and partnerships with local, national, and international stakeholders. The Ministry works closely with regional conservation departments, responsible for assessing damage, prioritising interventions, and ensuring that restoration aligns with legal heritage protection frameworks.

Funding sources and mechanisms

Key funding mechanisms include:

- **European Solidarity Fund (EUSF)** – A primary financial source for post-disaster heritage recovery, particularly after the 2020 earthquakes.
- **National and municipal budgets** – State and local governments co-finance emergency restorations to ensure rapid intervention.
- **National Recovery and Resilience Plan (NRRP)** – Supports energy-efficient heritage restoration in line with modern sustainability standards.
- **Blended funding approaches** – Various co-funding models, such as the Institute for the Restoration of Dubrovnik[(82)], which combines national, municipal, and county-level contributions for long-term heritage recovery.

By integrating multiple funding sources, Croatia ensures a rapid, coordinated response to heritage crises while maintaining financial sustainability. Croatia's emergency heritage funding system incorporates several good practices that enhance its effectiveness and long-term impact:

- **Blended Funding Approach** – Combining EU grants, State funds, and municipal contributions, as seen in the restoration of Dubrovnik, ensures financial support and local ownership.
- **Rapid Mobilisation of EU Funds** – The government's ability to secure EUSF resources swiftly after the 2020 earthquakes enabled structural reinforcements for over 100 heritage buildings.
- **Integration with Sustainability Goals** – The NRRP-funded restorations promote energy-efficient renovations, ensuring that heritage sites meet modern environmental standards.

These practices strengthen resilience and ensure that Croatia's cultural heritage remains protected even in the face of future disasters.

(82) See: https://zod.hr/en/2022/

Accountability and transparency

To ensure efficient use of emergency funds, Croatia has **implemented oversight mechanisms at multiple levels**:

- Regional conservation departments review and approve restoration projects, ensuring compliance with heritage policies.
- Financial audits and monitoring are conducted by the Ministry of Culture and Media, particularly for EU-funded initiatives.
- External evaluations apply to projects funded by international institutions, such as UNESCO and the European Commission, providing an additional layer of accountability.

Croatia's multi-level governance model ensures that local, regional, and national authorities collaborate effectively, thereby reducing the risk of mismanagement while preserving the authenticity of its heritage.

Main results and lessons learned

Since the 2020 earthquakes, Croatia has made significant progress in safeguarding its cultural heritage through **coordinated efforts supported by various funding sources**. Among the key achievements is the restoration of over 100 heritage buildings, made possible through a combination of European Union Solidarity Fund (EUSF) resources, as well as national and municipal contributions. These restoration efforts have played a vital role in preserving the country's historical and architectural identity.

Crisis response mechanisms have also seen marked improvement. Under the leadership of the Ministry of Culture and Media, the **funding application and approval processes have been streamlined**, allowing for quicker mobilisation of resources during emergencies. Additionally, the **integration of digital tools** has enhanced the monitoring and documentation of both damage and restoration progress, ensuring greater transparency and efficiency in project implementation.

Another noteworthy development has been the **strengthening of regional collaboration**, particularly in cross-border cultural heritage initiatives carried out under EU-funded Interreg programs. These efforts have not only promoted shared cultural preservation but also encouraged knowledge exchange and joint capacity building among neighbouring countries.

Despite these successes, several challenges remain. A key concern is the **sustainability of long-term funding**. Currently, **Croatia relies heavily on one-time EU grants** to finance emergency recovery projects. To ensure ongoing preparedness and resilience, the establishment of a permanent national emergency heritage fund

would provide greater financial security and enable a more proactive approach to cultural heritage protection in the face of future crises.

Conclusions

Croatia's emergency funding model for cultural heritage restoration demonstrates **strong governance, financial adaptability, and international collaboration.** The ability to swiftly mobilise national, regional, and EU resources has been critical in responding to crises such as the 2020 earthquakes. This case identifies the importance of blended funding models to ensure financial resilience, as well as the necessity of a long-term emergency heritage fund to ensure sustainable post-disaster restoration.

3.3.2. *Notre Dame* Public Establishment

Overview and context

Notre Dame Public Establishment was created by the French government on December 1, 2019, in response to the **fire that severely damaged *Notre Dame* Cathedral** on April 15, 2019. The fund is dedicated to cultural heritage preservation, conservation, restoration and management. It balances historical authenticity with modern restoration techniques while adhering to legal and ethical conservation standards. Its primary purpose is to coordinate and manage the restoration of *Notre Dame*, ensuring that the cathedral is fully restored by 2024. The project has an international dimension through global funding, expertise sharing, and collaborations with conservation specialists worldwide. *Notre Dame* Public Establishment oversees the fundraising, financial accountability, conservation, and restoration efforts. It operates under French law and is directly accountable to the State.

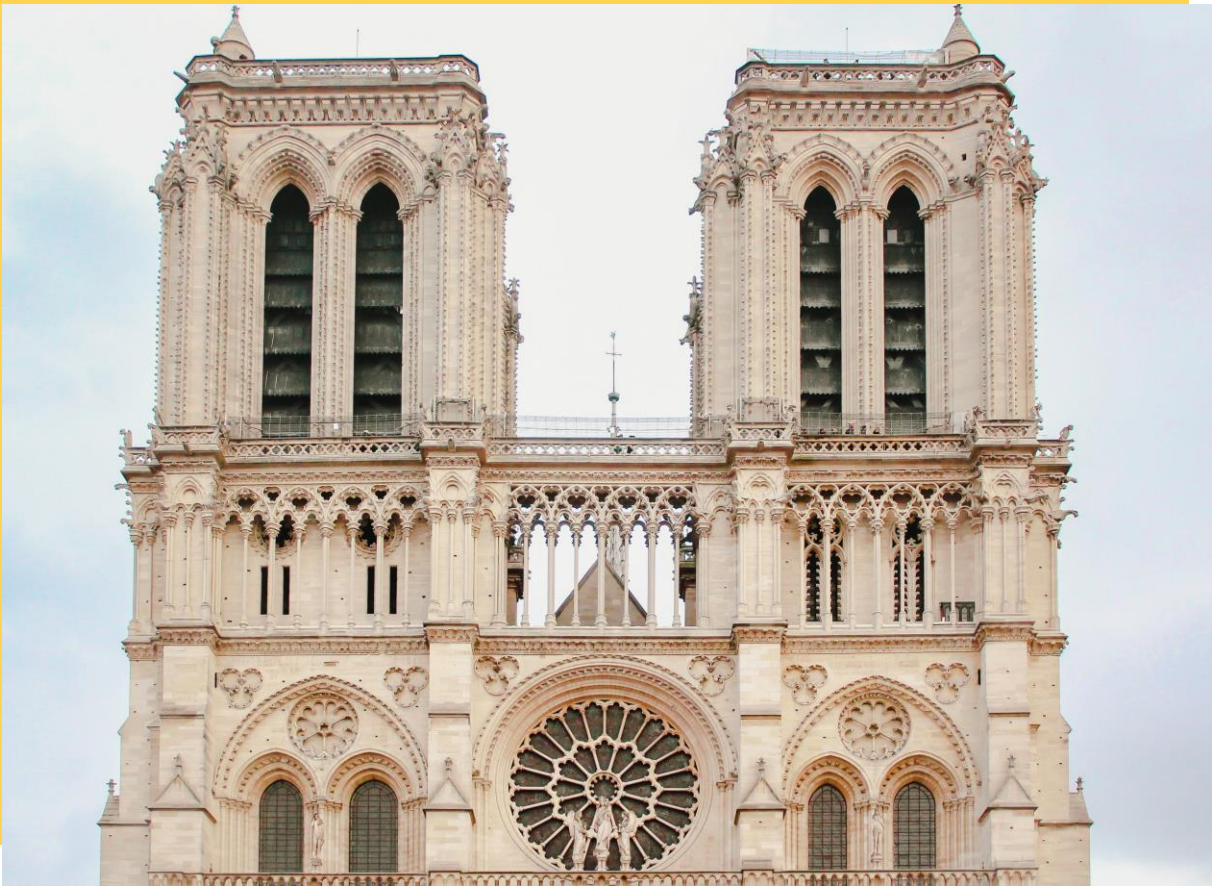
Management and governance

The *Notre Dame* Public Establishment is tasked with overseeing the restoration work, ensuring that it aligns with the defined strategy and work plan for resource allocation. It has a multi-tiered governance structure designed to ensure transparency, accountability, and expert oversight in the restoration of *Notre Dame* Cathedral. The structure includes:

- **Administrative Board** – The main decision-making body composed of representatives from the French State, the Diocese of Paris, the City of Paris, and independent experts.

- **Scientific Board** – A panel of 14 highly reputed experts appointed by the Minister of Culture. They provide guidance on conservation methods and restoration techniques.
- **Audit & Investments Committee** – Reviews the economic and financial aspects of the restoration, ensuring cost-effectiveness.
- **Ad Hoc Committee** – Includes French parliamentarians and members of the French Court of Auditors, ensuring compliance with financial regulations.
- **Committee of Donors** – A unique initiative to ensure transparency in donor fund usage, providing progress updates to contributors.

The *Notre Dame* Public Establishment incorporates multiple perspectives through a **diverse Board composition**, with representatives from government, religious organisations, local authorities, and independent experts ensure a wide range of inputs. It promotes **donors' engagement** through direct insight into fund utilisation, as well as **partnerships** with global conservation specialists enable knowledge sharing and good practices. **Regular public updates** through media reports, financial disclosures, and stakeholder engagement foster public participation and transparency.



© HANVIN CHEONG – View of the Notre Dame Cathedral, Paris, France

Notre Dame Public Establishment employs a range of professionals to support the restoration efforts[83] notably:

- **Technical/Thematic Experts:** Conservators, restorers, specialised craftsmen (stone masonry, carpentry, stained glass restoration, ironwork), archaeologists, and architectural researchers.
- **Project/Programme Managers:** Overseeing the progress of restoration efforts, ensuring alignment with conservation standards, and coordinating stakeholder involvement.
- **Administrative Staff**: Responsible for financial oversight, public relations, donor management, and stakeholder engagement.
- **Other Roles:** The institution also involves independent experts within governance bodies, such as the Scientific Board and the Audit & Investments Committee, to provide specialised guidance.

Funding sources and mechanisms

The *Notre Dame* Public Establishment is funded through a combination of **public and private sources**:

- **Public funds:** include contributions from the French government and other state-supported sources.
- **Private funds:** include donations from individuals, businesses, and international contributors.
- **Community-driven funding:** notably, a national subscription campaign that was launched to coordinate donations from various sources.

Financial sources are pooled together, and the national subscription campaign centralises public, private, and community contributions into a single coordinated fund. Funds are pooled and managed centrally to ensure efficiency, transparency, and alignment with restoration priorities. Strict financial oversight mechanisms ensure that all contributions are used appropriately and in compliance with funding agreements.

Private donations are actively sought and carefully verified, coming from individuals, businesses, and international sponsors. To ensure transparency in fund allocation, the **Committee of Donors** oversees financial management and provides regular progress updates. While donors do not directly control allocation decisions, the Committee ensures that funds are spent according to pre-agreed restoration objectives. The public communication strategy ensures that donors receive updates on how their contributions are utilised. Rigorous oversight, including frequent audits

(83) Specific details regarding the number of staff employed directly by the *Notre Dame* Public Establishment are not readily available from current sources.

and detailed reports, guarantees the proper use of contributions. By upholding strict accountability measures, the project fosters trust and long-term support from donors.

Decisions on resource allocation within the *Notre Dame* Public Establishment follow a **structured approval process** that ensures transparency and alignment with restoration goals. *Notre Dame* Public Establishment operates under a defined restoration plan to ensure the efficient use of funds. It operates under the supervision of the French Ministry of Culture.(84)

Project implementation

The restoration work is carried out by a **network of external experts** rather than an in-house team. Over 250 private companies and 2000 skilled professionals—including artisans, conservators, stonemasons, carpenters, stained-glass restorers, and ironworkers—are involved in the restoration.

The Public Establishment coordinates with scientific and technical experts, NGOs, and private sector contractors to implement specific restoration tasks. A panel of 14 senior conservation experts, appointed by the Minister of Culture, advises on best restoration techniques and ensures adherence to heritage conservation standards. The Audit & Investments Committee reviews the financial and economic feasibility of the restoration efforts, ensuring cost-effectiveness and proper allocation of resources.

Digital documentation is used to record every phase of the restoration, preserving knowledge for future projects. Continuous monitoring and reporting ensure that contractors meet historical conservation guidelines. Investment in **digital documentation provided a valuable resource for future heritage restoration projects**. The Establishment's open-access page documents(85) all stages of the work completed, offering a valuable resource of success cases that can be referenced and adapted by others. Additionally, the institution is encouraged to facilitate direct exchange between conservators and architects through structured training sessions, which have proven to be an effective method for knowledge transfer.

Accountability and transparency

The *Notre Dame* Public Establishment has **strict financial oversight mechanisms** in place. Regular financial reports and audits ensure transparency, efficient resource

(84) Ministry of Culture of France, 'L'établissement public chargé de la conservation et de la restauration', Available at: https://notre-dame-de-paris.culture.gouv.fr/fr/letablissement-public-charge-de-la-conservation-et-de-la-restauration

(85) Available here: https://rebatirnotredamedeparis.fr/en/news

allocation, and compliance with funding agreements. The institution has a three-tier accounting system (general, budgetary, and analytical accounting) to provide comprehensive financial oversight. There is also an Audit & Investments Committee that examines the financial and economic aspects of the restoration works to enhance cost-effectiveness.

The *Notre Dame* Public Establishment uses **various communication channels to engage stakeholders and the public**, notably: media updates, official reports, public engagement campaigns, press briefings, and international outreach activities. These efforts ensure that government bodies, private sponsors, cultural organisations, and the general public stay informed about the progress of the restoration.

The Scientific Board is composed of 14 experts appointed by the Minister of Culture and advises on conservation methods and ensures good practices, thus ensuring **compliance with international heritage conservation standards**. Collaboration with leading international conservation specialists, researchers, and heritage institutions allows us to share knowledge and apply advanced restoration techniques. Digital documentation of the restoration process has proved crucial to ensure knowledge transfer and adherence to best conservation practices.

Main results and lessons learned

The Public Establishment overseeing the restoration of *Notre Dame* implemented **a structured and transparent financial administration system**. This included a three-tiered accounting approach—covering general, budgetary, and analytical aspects—to support financial oversight. By following established financial regulations, the project aimed to reduce the risk of mismanagement and maintain a level of transparency that could help sustain public and donor confidence.

Efforts in **fundraising and donor engagement played an important role in supporting the restoration**. Contributions were received from private individuals, corporate sponsors, and international supporters. A Committee of Donors was set up to provide updates and contribute to open communication with donors. Public-private partnerships were also developed as part of a broader approach to diversify funding sources and strengthen financial sustainability.

The restoration work contributed to the involvement of heritage professionals across France. Skilled artisans, researchers, and conservators participated in the project, creating opportunities in traditional crafts such as stone masonry, carpentry, stained glass restoration, and ironwork. In doing so, **the project supported ongoing expertise in cultural conservation and provided practical experience for professionals in the field**. Additionally, investment in digital documentation provided a valuable resource for future heritage restoration projects.

International collaboration and outreach were also part of the broader restoration effort. The public body worked with experts and institutions abroad and shared progress through regular communications, media coverage, and participation in international events. These **outreach activities helped keep the project visible and encouraged continued support from a global audience**.

The project also faced several challenges. Managing a variety of funding sources required careful planning and tailored donor engagement strategies, including the establishment of a separate donor committee. Coordination among multiple stakeholders—including public authorities, religious representatives, and civil society—relied on governance systems that aimed to build trust. Additionally, the project invested in digital tools to document processes and share knowledge, which may support future heritage restoration work.

Conclusions

The restoration of *Notre Dame* has provided a valuable example of an emergency intervention for the reconstruction and conservation of a high-visibility cultural landmark, combining public and private funding with clear financial oversight. The project highlighted ways to involve philanthropic support and international cooperation in achieving large-scale restoration objectives. Its diverse funding approach offers potential guidance for future heritage conservation efforts. A transparent governance structure supported public confidence and helped build trust among donors, contributing to effective financial and ethical management. The techniques and knowledge developed throughout the restoration are expected to support future projects by promoting sustainability and knowledge sharing. **Beyond the physical rebuilding, the restoration has supported traditional craftsmanship, contributed to the development of conservation skills**, and offered insights for future cultural heritage work.

3.3.3. Ad hoc response instruments

This sub-section (boxes below) covers **instruments designed to address specific crises and time-sensitive situations**. Such instruments can be deployed as part of existing mechanisms, as shown in the examples below from Italy, which mix together a fast response mechanism through the Art Bonus scheme, with the development of a wider strategy and investment plan in the long run.

Earthquake in L'Aquila, Italy, 2009

In the aftermath of the devastating earthquake that struck L'Aquila on 6 April 2009, the Italian government mobilised substantial resources to support emergency relief and long-term reconstruction. An estimated EUR 18 billion was allocated for rebuilding efforts, encompassing the restoration of historic structures, construction of new buildings, and the rehabilitation of infrastructure. This included EUR 14.8 billion earmarked for a ten-year reconstruction plan, with EUR 4.3 billion designated for private buildings and EUR 10 billion for public structures(86).

In the immediate aftermath of the earthquake, the Italian government implemented emergency measures, including suspending mortgages and utility bills for affected residents. Additionally, displaced families received monthly subsidies to assist with housing costs. The Italian government launched the C.A.S.E. (*Complessi Antisismici Sostenibili ed Ecocompatibili*) project to provide durable housing solutions for displaced people. The project involved constructing 185 earthquake-resistant buildings across 19 areas of L'Aquila, comprising approximately 4500 apartments designed to accommodate over 15 000 people. The total cost of the project was around EUR 833 million(87).

The European Union provided EUR 493.7 million from its Solidarity Fund to support reconstruction efforts in the Abruzzo region affected by the earthquake. Private donations amounted to EUR 67.3 million, while foreign states contributed additional EUR 19.7 million to aid the recovery and rebuilding(88).

Despite these efforts, challenges persisted, including delays in fund disbursement and concerns over transparency in the reconstruction process. Nonetheless, the

(86) Fire Risk Heritage, 'L'Aquila 2009 Earthquake: 18 billion euros to reconstruct destroyed buildings', available at: https://www.fireriskheritage.net/fire-and-cultural-heritage-losses/laquila-2009-earthquake-18-billion-euros-to-reconstruct-destroyed-buildings/

(87) National Center for Biotechnology Information, 'Public Health Management after Earthquakes', available at: https://pmc.ncbi.nlm.nih.gov/articles/PMC4687297/

(88) Euractiv TV, available at : https://www.youtube.com/watch?v=lwx2XQM6qow

mobilisation of funds following the L'Aquila earthquake underscores the critical importance of coordinated financial support in responding to natural disasters[89].

© World Monument Fund – Historic Center of L'Aquila after the earthquake, L'Aquila, Italy

(89) Le Monde, 'Mayor of L'Aquila resigns, shock after earthquake', available at: https://www.lemonde.fr/italie/article/2014/01/12/le-maire-de-l-aquila-demissionne-stupeur-apres-tremblement_5994166_1666691.html

Earthquake in Central Italy, 2016 and 2017

Following the devastating earthquakes in central Italy between August 2016 and January 2017, the Italian government implemented comprehensive measures to restore and protect cultural heritage, in line with the new emergency management model was put to the test in accordance with Directive 169 of 23.04.2015 ‘Procedures for the management of activities to secure and safeguard the cultural heritage in the event of emergencies resulting from natural disasters. This Directive defines the procedures, operational tools, and steps to apply in case of emergency. The structure is based on a National Crisis-Coordination Unit (UCCN) operating at the apex structure of the General Secretariat (since 2020 under DG SPC) with responsibility for security and protection for the cultural heritage and Regional Crisis-Coordination Units (UCCR) at the Ministry's peripheral structures (Regional Secretariats). The flexibility and responsiveness of the Art Bonus were also confirmed in these circumstances. In response to the urgent need for cultural restoration, the scope of the initiative was temporarily expanded to include certain private institutions, particularly religious sites belonging to the Vatican. The Ministry of Culture has introduced a service parallel to the Art Bonus and supplements its efforts. Through this program, municipalities can obtain low-interest government loans to invest in cultural heritage preservation. An interview with the director of Art Bonus, highlighted this initiative as an important model that complements the Art Bonus and emphasised its potential for replication in other contexts.

In March 2022, Italy's Ministry of Culture launched an extensive plan to protect historic churches from earthquake damage, allocating EUR 250 million from the EU's COVID-19 recovery funds. This initiative is part of a broader EUR 800 million investment aimed at preserving Italy's cultural heritage against seismic risks. The plan targets approximately 250 of the 840 religious structures managed by Italy’s Religious Buildings Fund (FEC), including significant sites like Florence’s Basilica di Santa Croce. Selection criteria for funding encompass historical value, community importance, and vulnerability to earthquakes. Risk assessments utilise seismic risk maps and data from environmental and geological organisations. By the end of March 2022, the Ministry finalised the list of churches to receive funding, with grant allocations scheduled by June 2022. Restoration and maintenance work are expected to be completed by the end of 2025. The plan incorporates advanced seismic reinforcement methods, such as wrapping straps and chains around bell towers and installing shock-absorbing blocks at foundations. These measures aim to enhance the structures' resilience to seismic activities while preserving their historical integrity.

Beyond reinforcing churches, the EUR 800 million investment includes converting five former army barracks into climate-controlled depots for storing artworks salvaged from damaged religious buildings. These facilities, equipped with art

restoration labs and exhibition spaces, are scheduled to be operational by 2026. Additionally, a new high-tech monitoring centre integrated with satellite surveillance systems is planned to oversee heritage sites in high-risk seismic zones and support planned maintenance, with completion targeted by 2025[90].

Another relevant, different example is from Poland, where **specific response mechanisms have been included as part of a national heritage fund**. In this case, efficient decision-making mechanisms are crucial to ensure a timely response to safeguard cultural heritage.

Floods in Poland, 2024

In response to the devastating events affecting southwestern Poland in 2024[91], the National Institute of Heritage (NID) actively supported the Ministry of Culture and National Heritage in assessing the damage to historic sites and monuments. NID has introduced a flood recovery priority within the Heritage Protection Programme to provide targeted funding for restoration efforts. Three dedicated grant schemes have been launched with a cumulative budget of PLN 200.6 million (EUR 48.1 million). Grants are available to private individuals, local governments, and institutions that own or manage listed monuments, such as cultural organisations, foundations, religious institutions, and businesses. With specialist field teams working in coordination with Regional Heritage Conservators, NID is conducting damage assessments and providing expertise to ensure a strategic and effective heritage recovery plan.

The role of the NID in this case is highly significant. As a central repository of knowledge on historic monuments in Poland, the NID serves as a key institution where information on cultural heritage is systematically stored and readily accessible. Due to its expertise and organisational capacity, the NID is well-positioned to coordinate such initiatives efficiently and reliably.

(90) The Art Newspaper, 'Italy historic churches earthquake damage', available at: https://www.theartnewspaper.com/2022/03/29/italy-historic-churches-earthquake-damage

(91) Wikipedia, '2024 Central European floods', available at: https://en.wikipedia.org/wiki/2024_Central_European_floods

4. Comparative analysis

This section presents a comparative analysis of heritage funding practices across four key dimensions: 1) governance and management; 2) funding sources and mechanisms; 3) project implementation; and 4) transparency and accountability. The analysis aims to identify strengths, gaps, and good practices in the administration of heritage funds. This comparison provides valuable insights to inform future policy development, enhance the effectiveness of heritage protection strategies, and promote more sustainable and resilient funding models.

4.1. Governance and management

The examined heritage funds share a foundational commitment to structured governance, although their specific approaches reflect distinct national contexts, institutional histories, and organisational typologies. Whether as governmental agencies, philanthropic foundations, hybrid entities, or emergency response mechanisms, these funds demonstrate varied yet instructive models of leadership, oversight, and stakeholder engagement. This section explores how these governance structures function, what they reveal about the institutions' core principles, and what lessons can be drawn for effective heritage management.

Governance models and organisational typologies

Most heritage funds are anchored by a **central governing body** responsible for strategic direction and financial supervision. These central structures are typically complemented by **specialised committees or advisory boards**, which provide targeted expertise and promote accountability.

The ***Fondation de France***, operating as a philanthropic foundation, is grounded in the principles of **transparency and collegiality**. Its governance includes a Board of Directors that oversees strategy and budgets, supported by an Executive Committee for operational management, as well as Finance and Audit Committees to safeguard fiscal integrity. The organisation's **six regional foundations** ensure that philanthropic activities are adapted to local needs, strengthening community relevance and participation.

In comparison, the **UK's National Lottery Heritage Fund (NLHF)** functions as a **non-departmental public body**. Its **Board of Trustees**, appointed under the Heritage Act, leads strategic development and ensures public accountability, as well as funds allocation above GBP 5 million (EUR 5.9 million). Below this threshold, grant decision-making authority is delegated to **six regional and national committees**, reinforcing the Fund's commitment to locally informed, context-sensitive decision-making.

In contrast, Germany's **Prussian Cultural Heritage Foundation (SPK)** embodies a **federal governance structure**. Its **Foundation Board** includes representatives from both federal and state governments, ensuring broad political oversight. An **Advisory Board of independent experts** complements this political leadership with scientific and technical input. This multi-layered model contrasts with the more centralised structures of *Fondation de France* and the UK National Lottery Heritage Fund, offering a nuanced balance between state control and professional autonomy.

The **Estonian National Heritage Board (NHB)** operates directly under the Ministry of Culture, reflecting a more **embedded governmental model**. However, governance is enriched by a complex system of **sectoral advisory councils and expert committees**, covering archaeology, sacred sites, architecture, musical instruments, and more. This extensive consultative framework brings deep disciplinary expertise into policy development and site management. Similarly, Poland's **National Institute of Heritage (NID)**—also governed through the Ministry of Culture—has evolved from historic research institutions and integrates advisory boards and collaborative partnerships with NGOs and community groups.

Italy's **Art Bonus** initiative presents a unique case of a fiscal solution to cultural heritage funding. It is administered by **ALES**, a government-owned but **operationally autonomous, in-house company** of the Ministry of Culture. This **public-private hybrid model** allows ALES to bridge the gap between state institutions and private donors, supporting flexible and effective cultural funding partnerships. In this respect, the Art Bonus is distinct from both fully public and philanthropic models, positioning itself as an intermediary to facilitate strategic investment in heritage conservation.

Decision-making, oversight, and expert involvement

A common thread across all funds is the **strategic appointment of governance bodies**—balancing state oversight with the inclusion of expert and independent voices. The specific nature of these appointments, however, varies significantly.

The ***Fondation de France***'s Board of Directors serves **voluntarily**, reinforcing its charitable and civic character. The UK's NLHF similarly relies on an **independent board**, while spreading decision-making authority across regions to democratise access to funding. **SPK**, by contrast, integrates federal and state representation at the top decision-making level, with independent experts playing an advisory role.

In more directly government-led structures like those in **Estonia and Poland**, appointments to boards and councils are made by the Minister of Culture or relevant senior officials. Estonia's system of **expert councils**, approved by the Director General of the NHB, exemplifies how technical depth can be institutionalised within a public administration model. Likewise, Poland's NID benefits from decades of accumulated expertise through the integration of historic documentation centres and conservation bodies.

The ***Notre Dame*** **Public Establishment** in France offers a specialised model designed for a high-profile restoration project. Its governance includes a **Board of Administration**, a **Scientific Board of appointed experts**, and **financial oversight committees**, all ensuring a transparent and technically informed process. Unique to this model is the **Committee of Donors**, which provides funders with visibility into how their contributions are used—an innovative practice that mirrors aspects of public-private engagement seen in Italy's ALES model.

Stakeholder representation and inclusivity

While the degree of **governmental control** varies (with some organisations being arm-length institutions), all examined funds integrate **diverse perspectives** into their decision-making processes, though the mechanisms for doing so differ in scope and formality.

Fondation de France ensures local engagement through its **regional foundations**, while the UK's NLHF guarantees geographic inclusivity via **devolved committees** with local expertise. In both models, regional representation is seen as critical to addressing cultural diversity and project relevance.

The **SPK's federal structure** embeds multi-level governance by default, bringing together multiple government tiers and expert voices. Estonia's NHB complements its governmental oversight with deep **civil society participation**, including through organisations like the Estonian Heritage Society and Sustainable Renovation Information Centres. Similarly, the Polish NID works alongside community groups and NGOs to align heritage programs with social and cultural priorities.

In more targeted initiatives, like the **restoration of *Notre Dame***, stakeholder engagement includes not just governmental and expert representation but also **donor transparency mechanisms**, allowing public and private actors to remain involved throughout the project lifecycle.

Key takeaways and lessons learned

Despite institutional and cultural differences, several **interesting practices** emerge:

- **Layered governance structures**, such as SPK's federal model or Estonia's expert councils, offer depth and resilience in heritage management.
- **Decentralised decision-making**, as seen in the UK and France, enhances responsiveness and ensures projects reflect local contexts.
- **Hybrid public-private governance**, like Italy's ALES, enables more flexible funding partnerships while maintaining public accountability.
- **Expert advisory mechanisms**, present in nearly all models, are vital for evidence-based decision-making and technical credibility.
- **Transparent stakeholder engagement**, particularly through donor committees or regional branches, builds trust and strengthens legitimacy.

Ultimately, the effectiveness of governance in heritage funds depends not only on formal structures but also on how these frameworks enable **collaboration, expertise, adaptability, and civic participation**. The comparative analysis underscores that while no single model is universally applicable, successful governance blends strategic oversight with inclusive, transparent, and context-sensitive management.

4.2. Funding sources and mechanisms

The examined heritage funds exhibit significant variation in their **financial structures**, shaped by differences in national policy, institutional mandates, and cultural funding traditions. Some funds rely solely on **private contributions**, others on **public funding**, and several operate with **blended models** that combine both. These differences directly influence not only financial autonomy but also governance, accountability, and operational flexibility.

Public, private, and hybrid funding models

A key distinction among heritage funds lies in the **composition of their income sources**.

Institutions like the **SPK in Germany**, the **Estonian National Heritage Board (NHB)**, and the **Polish National Institute of Heritage (NID)** are either primarily or fully **publicly funded**. The **UK National Lottery Heritage Fund (NLHF)** depends on revenue from the sale of **National Lottery** tickets; it operates at arm's length from government, while adhering to the governance and financial requirements of the UK Charities Commission. The SPK, NHB, and NID rely heavily on **state budgets**, occasionally supplemented by EU funding and third-party project grants.

The ***Fondation de France*** is unique in that it operates **entirely through private donations**, including gifts from individuals, corporations, and estates. It manages nearly **1000 donor-advised funds**, granting contributors strategic influence over how their donations are used. This model ensures **complete financial independence** from the state, allowing the foundation to set and pursue its own philanthropic objectives with high transparency and accountability.

Art Bonus Italy also depends on **private donations**, but functions within a **state-incentivised fiscal framework**. Managed by ALES —a publicly owned yet operationally autonomous entity under the Ministry of Culture— the Art Bonus facilitates donations to public cultural institutions via tax credits. While it doesn't pool or manage funds centrally, it coordinates transactions between donors and beneficiaries, maintaining transparency through an open online platform.

The ***Notre Dame*** **Public Establishment** offers a **hybrid model**, combining **government support, private donations, and community-based fundraising** under a **centralised national campaign**. Contributions are pooled into a single fund to ensure unified financial management, transparency, and alignment with restoration priorities.

Financial autonomy and governance implications

The source of funding significantly affects the **financial autonomy and strategic flexibility** of each fund. Institutions like the ***Fondation de France***, and **Art Bonus** (through ALES) enjoy a high level of independence, particularly in how they structure donations, allocate funds, and engage donors.

By contrast, **state-funded entities** such as SPK and NID remain closely tied to public budgeting cycles and political decision-making. While this provides a measure of stability, it also makes them more susceptible to **governmental policy shifts**, especially in periods of fiscal constraint.

The **UK National Lottery Heritage Fund** represents a **semi-autonomous public model**, not reliant on Government funding but still publicly accountable by reason of its charitable status under UK law. Funded by National Lottery income, it distributes grants on both a competitive and strategic basis, with the ability to target funds to meet regional and thematic priorities.

The ***Notre Dame*** **Establishment**, though centrally managed by the State, maintains **multi-stakeholder financial oversight**, balancing public transparency with donor engagement. This mix of control and participation ensures both structured financial management and public trust.

Pooling and allocation of funds

Another important variation is how funds are **pooled (also called multi-donor funds) and allocated**. The ***Notre Dame*** **Establishment** exemplifies **pooled resource models**, bringing together different funding streams into a unified fund. This approach enables coherent strategic planning and allows for a **more equitable distribution of resources** aligned with heritage priorities.

In contrast, **Art Bonus** does not pool donations; instead, funds go **directly from donor to project**, with each donation tied to a specific beneficiary. While this allows for personalisation and direct donor engagement, it can result in **uneven funding distribution**, where popular or high-profile projects may attract more support than equally important but less visible ones.

The ***Fondation de France*** employs a flexible donor-advised model within a centralised operational structure. While individual donors retain a say over how their contributions are used, all funds are managed under the legal and financial framework of the foundation, ensuring consistent oversight and administrative support.

State-funded bodies like **NID** and **SPK** prepare financial and operational plans annually, typically under the supervision of their Ministries or Foundation Boards. The internal allocation of resources is led by directors and programme units, with financial controls guided by public sector accounting standards. However, in the case of SPK,

little information is available publicly about how internal allocations are made, highlighting the importance of transparency in public institutions.

Verification and accountability of donations

The degree of **financial verification and public reporting** also varies. The ***Notre Dame* Public Establishment** demonstrates best practice, with **robust financial oversight mechanisms**, a **Committee of Donors**, and **regular public updates**. This model effectively maintains **donor trust and public credibility**.

The **Art Bonus**, given its tax-incentivised nature, requires donors to retain receipts and formally register their contributions for verification purposes. This ensures a degree of transparency, although it places some burden on individual donors.

In comparison, ***Fondation de France*** emphasises open handling of private gifts but does not disclose detailed verification processes. **State-funded bodies**, such as NID, SPK, and NHB, operate under **public sector financial laws** and typically undergo **internal audits and ministerial review**, but lack independent donor-focused oversight mechanisms, largely because private donations constitute only a minor share of their budgets.

Size and scope of financial operations

From the information available, the **UK National Lottery Heritage Fund** is the largest in scope, having distributed over **GBP 9.1 billion (EUR 10.61 billion)** since 1994 across 52 000 projects. The **Polish NID** and **Estonian NHB** manage more modest budgets—around **EUR 10 million** and **EUR 8.8 million** respectively in 2023/2024—but often supplement their funding with EU-supported projects. SPK's **2020 budget reached EUR 356 million**, though only a small fraction came from third-party or private sources. The ***Fondation de France***, while privately funded, oversees a vast philanthropic network with significant resources, even if exact annual figures are not published. The **Art Bonus**, lacking a centralised budget, acts more as a **platform for direct donations** than a fund manager.

Key takeaways and lessons learned

- **Funding models shape autonomy**: Fully private or incentive-based systems (e.g. *Fondation de France*, Art Bonus) offer high independence, while state-dependent models must navigate political and Government budgetary constraints.
- **Pooling enhances strategic coordination**: Centralised funds like *Notre Dame* and the UK NLHF enable targeted investment and efficient oversight, whereas direct donor-beneficiary models offer greater flexibility but may lead to fragmentation.

- **Verification builds trust**: Mechanisms like donor committees, public updates, and registered donation platforms (e.g., Art Bonus and *Notre Dame*) help ensure transparency and sustain donor confidence. Annual reports are an important means of providing necessary information on a fund's activities.
- **Hybrid models are adaptable**: Structures like *Notre Dame*'s and ALES (Art Bonus) show that public-private cooperation can combine flexibility with accountability, especially for high-profile or urgent restoration efforts.
- **Diversification is key**: Institutions like NID and SPK benefit from combining public budgets with project-based EU funding and earned income (e.g. publication sales, services), improving resilience against single-source dependency.
- **Transparency must match scale**: Larger institutions managing vast resources—like SPK—must strengthen public information about financial decision-making processes to maintain trust and accountability.

4.3. Project implementation

The implementation of heritage projects across the analysed funds varies significantly depending on their financial structures, governance models, and strategic priorities. A key distinction lies in whether projects are **implemented by in-house teams or outsourced** to external organisations, as well as how quality control is ensured.

In-house management

Funds that primarily act as grant-giving entities, such as the UK National Lottery Heritage Fund and the *Fondation de France*, do not directly implement projects. Instead, they **allocate funds to external organisations through structured selection processes**. The UK National Lottery Heritage Fund follows a rigorous tendering system for awarding of all contracts, including research and evaluation projects, adhering to UK public sector procedures that prioritise quality and value for money. Similarly, the *Fondation de France* distributes resources through a "calls for proposals" system, ensuring that projects align with its mission and strategic priorities. This approach places the responsibility for implementation on external non-profits, NGOs, and community-driven initiatives, which benefit from the Foundation's expertise and financial support. Quality control is maintained through the evaluation of proposals, funding agreements, and oversight mechanisms.

Other organisations, such as the Estonian National Heritage Board and the Polish National Heritage Board, adopt a **hybrid approach, combining in-house expertise with outsourced project implementation**. The Estonian National Heritage Board has internal expert councils that assess heritage conservation needs, but much of the restoration and archaeological work is outsourced to specialists, research institutions, and universities. Estonia's adherence to public procurement laws ensures that external contractors are selected through competitive processes, reducing potential bias and promoting transparency. Similarly, the Polish National Heritage Board operates through a structured internal framework with departments, regional offices, and laboratories, but also appoints external specialists and project teams when necessary. This structure allows both institutions to maintain a degree of direct oversight while leveraging external expertise to execute specialised tasks.

Outsourcing models

The ***Notre Dame*** **Public Establishment follows a fully outsourced model**, relying entirely on private companies and external experts for restoration work. With over 250 companies and 2000 skilled professionals, including artisans, conservators, and stained-glass restorers, it represents one of the most comprehensive heritage restoration networks. To ensure quality and adherence to conservation standards, a panel of 14 top conservation experts appointed by the Minister of Culture provides

technical guidance. Additionally, the Audit & Investments Committee monitors financial efficiency, and digital documentation records each phase of the project for future reference. This multi-layered approach combines government oversight with expert-led quality assurance, reflecting the scale and complexity of the *Notre Dame* restoration effort.

The Art Bonus Italy system represents **a unique case where project implementation is fully decentralised**. While the initiative provides financial support for cultural preservation, it does not oversee or coordinate restoration efforts. Instead, beneficiary institutions, such as museums and heritage sites, are solely responsible for project execution. This model places the burden of quality control on the individual institutions receiving funds, rather than on a centralised oversight body, making it distinct from the other funds analysed.

A common theme across most funds is the use of **expert oversight to ensure quality control.** Whether through structured selection processes like those in Estonia and Poland, competitive tendering in the UK, or advisory panels as in the *Notre Dame* restoration, external evaluation mechanisms play a crucial role in maintaining high standards. However, the degree of direct control varies. Publicly funded institutions tend to have more formalised procedures, whereas private and mixed models, such as the *Fondation de France* and Art Bonus Italy, rely more on transparency measures and accountability to donors rather than strict regulatory oversight.

Ultimately, the choice between in-house implementation and outsourcing depends on factors such as financial resources, institutional structure, and the scale of projects undertaken. Large-scale restorations, like that of *Notre Dame*, require external expertise due to their complexity, while grant-giving organisations prioritise flexibility by delegating responsibility to beneficiaries. Hybrid models, such as those in Estonia and Poland, balance internal decision-making with external partnerships, ensuring both institutional oversight and access to specialised skills. The lack of detailed information on SPK's processes highlights potential transparency challenges, contrasting with the structured frameworks of other heritage funds.

Key takeaways and lessons learned

- **Implementation approaches reflect organisational typologies:** Heritage funds adopt different implementation models based on their institutional structure. Grant-giving organisations like the UK National Lottery Heritage Fund and *Fondation de France* do not implement projects directly but fund external partners through structured selection processes. In contrast, state heritage bodies in Estonia and Poland apply hybrid models, combining internal oversight with outsourced delivery.
- **Quality assurance is critical but varied:** All funds ensure project quality through oversight, but the mechanisms differ. Public bodies use formal procurement and expert reviews, while private and philanthropic models rely

more on donor accountability, transparency, and evaluation. The *Notre Dame* Public Establishment combines rigorous expert, financial, and digital oversight in a best-practice model.

- **Outsourcing is essential for technical expertise:** Large-scale or complex projects, such as the *Notre Dame* Cathedral restoration, require fully outsourced models involving hundreds of contractors and artisans, supported by a centralised technical and financial oversight system.
- **Decentralised models demand local capacity:** Art Bonus Italy is fully decentralised, with implementation left to local institutions. While flexible, this model depends on strong local institutional capacity and risks inconsistency without central oversight.
- **Hybrid models enable strategic oversight with flexibility:** The Estonian and Polish models demonstrate the effectiveness of balancing in-house governance with external partnerships, ensuring both control and access to specialised skills.
- **Transparency and documentation enhance trust:** High-profile projects like *Notre Dame* show that clear communication, digital tracking, and public updates build trust and legitimacy.

4.4. Accountability and transparency

Cultural heritage funding across Europe and beyond operates within diverse national legal, institutional, and financial frameworks. While their structures may vary, from state-run bodies to philanthropic foundations and hybrid schemes, the integrity of their operations hinges on robust mechanisms for accountability and transparency. This analysis explores how selected heritage funds ensure financial oversight, ethical governance, donor influence, and public communication, highlighting good practices and lessons learned from their diverse approaches.

Accountability, audit mechanisms and financial oversight

All funds analysed recognise the importance of audits, though the degree of rigour and accessibility varies. The *Fondation de France* and the *Notre Dame* Public Establishment stand out for their comprehensive audit systems. The former relies on **internal control committees**—Audit, Gifts, and Payroll—while the latter employs a three-tier accounting system, reinforced by an Audit & Investments Committee. These systems exemplify structured financial oversight.

The UK National Lottery Heritage Fund also maintains robust auditing practices, producing annual reports that cover both financial and governance issues. It is externally audited by the National Audit Office (NAO), **reinforcing independence and public scrutiny**.

Poland's National Heritage Institute ensures accountability through **mandatory external audits**, with results approved by the Minister of Culture. Estonia's National Heritage Board operates under a well-defined **legal framework supported by international conventions**, ensuring alignment with global heritage standards. In contrast, the Prussian Cultural Heritage Foundation seemingly lacks publicly accessible audit documents.

Croatia's emergency funding model incorporates layered oversight, notably regional departments, national ministries, and international evaluators (e.g., UNESCO), thus ensuring accountability in post-crisis scenarios.

Transparency and public communication

Transparency practices vary widely. *Fondation de France* utilises **multi-platform transparency**, utilising websites, social media, and video platforms alongside detailed annual reporting. The *Notre Dame* Public Establishment complements this with multimedia strategies, public campaigns, and international outreach.

Similarly, Poland's NID employs diverse communication strategies, including a geoportal (www.mapy.zabytek.gov.pl), public bulletins, academic events, and a strong digital presence. The National Lottery Heritage Fund utilises its website,

publications, and a research panel (Heritage Pulse) to share updates, encourage public participation, and solicit feedback.

Estonia ensures transparency through **mandated financial disclosures and legal registers**, relying more on formal accessibility than active outreach. The Art Bonus programme focuses on donor education via **workshops and one-on-one guidance,** prioritising transactional clarity over post-donation communication. In contrast, SPK lists internal information offices as primary communication channels, with little evidence of proactive public engagement.

Donor oversight and influence

The extent to which private donors influence decision-making is more implicit than explicit. *Fondation de France* and *Notre Dame* do not directly reference donor influence but maintain strong internal governance and ethical safeguards that likely limit interference.

In Poland and Estonia, institutional and legal frameworks embedded within government systems serve as a **buffer against donor pressure**. However, Art Bonus operates in a more nuanced space: while formal donor involvement is restricted, informal influence—especially through personal connections between donors and recipient institutions—can be significant.

The UK NLHF includes a feedback mechanism via Heritage Pulse, as it is fully funded by the National Lottery it is in total charge of shaping funding decisions as long as they are consistent with the concept of a good cause. SPK offers no clear structure for donor engagement, mirroring its broader issues with transparency.

Ethical governance

Ethical governance frameworks vary across the funds. *Fondation de France* exemplifies good practices by adhering to **international standards and codes of ethics**, ensuring external audits and public reporting, as does the UK Heritage Fund. The *Notre Dame* Public Establishment integrates ethics through a **Scientific Board and international expert collaboration**, ensuring both financial and conservation integrity.

Poland’s NID embeds ethical responsibility in its data transparency and alignment with EU directives such as INSPIRE. The UK NLHF adheres to UK Charity Commission standards, including **principles of equality, diversity, and transparency**. Estonia upholds ethical governance through national laws and conventions, although there’s no specific mention of a dedicated ethical code.

By contrast, Art Bonus lacks a formal code of ethics, relying instead on **institutional oversight and tax authority regulation**. SPK references a Gender Equality Plan—likely linked to EU compliance—but does not articulate broader ethical governance principles.

Key takeaways and lessons learned

- **Structured audits** ensure robust financial management; the multi-tier systems of *Fondation de France* and *Notre Dame* exemplify best practices.
- **External oversight by independent bodies**, such as the UK's National Audit Office or Polish ministries, reinforces institutional credibility.
- Estonia's and Poland's **integration of EU and international heritage policies** strengthens both transparency and ethical compliance.
- **Digital public engagement tools** such as Poland's geoportal or *Fondation de France*'s multimedia approach significantly enhance transparency.
- **Clear ethical codes** – where they exist – support accountability and reinforce public trust.
- **Donor influence must be monitored**, particularly in hybrid schemes like Art Bonus, where informal relationships may shape funding directions.
- **Communication strategies** should go beyond legal compliance and actively cultivate public engagement and trust.

5. Conclusions

The management of cultural heritage funds across EU Member States and beyond demonstrates a wide range of governance models, funding strategies, operational approaches, and transparency measures. While each country's system is shaped by its unique historical, economic, and institutional context, several shared practices emerge that contribute to effective and sustainable heritage preservation.

Management and governance

- **Hybrid governance models** that combine state oversight with decentralised, locally adaptable structures have proven effective in maintaining national coordination while empowering regional actors.
- **Independent oversight bodies** or committees are essential for ensuring transparency in decision-making and building public and donor trust.
- **Multi-stakeholder engagement**, involving public authorities, private donors, civil society, and regional actors, helps align funding priorities with both national strategies and community-level heritage needs.
- **Operational flexibility** enables institutions to respond not only to long-term conservation goals but also to unforeseen challenges such as crises or changing policy environments.
- **Clear legal and institutional frameworks**, grounded in national policy and supported by public accountability measures, provide stability and legitimacy to heritage fund operations.

Funding sources and mechanisms

- **Diversified funding portfolios**, integrating public funding, private-sector donations, and international grants, help safeguard financial sustainability and reduce dependence on any single revenue stream.
- **Fiscal incentives for private donors**, including tax relief mechanisms, are effective tools for broadening participation and fostering a philanthropic culture around heritage.
- **Emergency funding mechanisms** are vital for enabling a rapid response to natural disasters, conflict, or other crises that impact cultural heritage.
- **Public-private partnerships** play a key role in leveraging complementary resources and knowledge, particularly in large-scale or high-profile projects.
- **International collaboration** and EU funding offer critical opportunities for cross-border learning, innovation, and financial support, especially in smaller or resource-constrained contexts.

- In an age of unpredictability, some level of certainty about financial resources is advisable. **Capital funds or endowments** are ways to help guard against financial volatility.

Allocation of resources

- Following a **guiding principle of equity** to ensure that underserved regions and vulnerable heritage sites receive adequate support, geographic imbalances in donor contributions should be addressed through proactive policy mechanisms.
- **Merit-based funding criteria**, as in the case of standardised procedures developed by the NID in Poland, where monuments are well inventoried and their value, along with conservation measures, are monitored, combined with socio-economic and cultural assessments, help allocate resources where they are most impactful.
- **The strategic use of data and digital tools** enables institutions to track needs, monitor performance, and allocate resources with greater precision.

Project implementation

- **Investment in capacity-building**—including training for conservators, fund administrators, and local heritage actors—ensures that human resources are available to carry out complex and sensitive projects.
- **Use of digital technologies** in project management (e.g. tracking tools, registries, geoportals) enhances transparency, coordination, and citizen engagement.
- **Simplified donor and application processes** reduce administrative burdens and increase accessibility for smaller institutions, individuals, and community organisations.
- **Public engagement strategies**, including crowdfunding and participatory planning, empower citizens and build a broader constituency for heritage preservation.
- **Monitoring and evaluation frameworks**, informed by performance indicators, are necessary to assess impact and continuously refine implementation strategies.

Accountability and transparency

- **Independent audit systems and mandatory financial reporting** serve as pillars of institutional integrity and public accountability.

- **Digital transparency platforms**, such as online registries or real-time project dashboards, enable citizens and stakeholders to track financial flows and project progress.
- **Multi-actor oversight models**, combining government, civil society, and private contributors, create checks and balances that reduce the risk of mismanagement and improve legitimacy.
- **Legal obligations for compliance**, including external audits and financial disclosure laws, enhance the credibility and trustworthiness of heritage funds.
- **Inclusive communication strategies** that use diverse channels—websites, social media, reports, and community outreach—ensure that information is accessible and public engagement is promoted.

Annex 1: Glossary

Keywords	Definition
Crowdfunding	Raising funds from a large number of individuals, usually online, to support heritage or conservation projects.
Crowdsourcing	Engaging the public to contribute knowledge, skills, or data, such as identifying historic buildings or transcribing archives.
Cultural Patronage	The support—financial, material, or moral—offered by individuals, institutions, or the state to artists, cultural institutions, or heritage initiatives. This may include sponsorships, donations, or public funding intended to nurture and preserve cultural expression and heritage.
Discretionary Subsidies	Public financial support granted on a case-by-case basis, often through competitive procedures or administrative decisions, where the allocation is not predetermined but left to the discretion of the funding body.
Earmarked Revenues	Public or private income streams that are designated for specific expenditures, such as taxes or fees whose proceeds are reserved exclusively for cultural heritage preservation or related activities.
Earmarked Subsidies	Funds allocated for specific purposes or projects, with their use restricted to the predefined objectives set by the funding authority. These are not flexible and must be used as directed.
Evacuation	The process of safely relocating cultural objects, artifacts, or entire collections from areas at risk (e.g., due to conflict, natural disaster, or other emergencies) to secure locations to prevent damage or loss.
Excise Duties	Taxes levied on specific goods (e.g., alcohol, tobacco, fuel) that can sometimes be partially redirected to fund cultural or heritage-related programs when earmarked for such purposes.
GIS	Geographic Information System. A digital tool that maps and analyses spatial data, widely used in heritage management.
Heritage Digitalisation	The process of converting heritage assets, records, or sites into digital formats for preservation and accessibility.
Investment Returns	Income generated from investments made by a fund or institution, such as interest, dividends, or capital gains, which can be reinvested or used to support ongoing cultural and heritage initiatives.
National Lottery	A state-run lottery in the UK that funds heritage, arts, and community projects through grant schemes.
Preservation	Maintaining a heritage asset in its existing state to prevent deterioration, without altering its structure or materials.
Restoration	Returning a heritage asset to a known earlier state, often using original or compatible materials.
Revitalisation	Renewing a place or asset by making it functional and relevant again, often through regeneration projects.
Safeguarding	A broad set of measures aimed at ensuring the protection, preservation, and continued transmission of cultural heritage—both tangible (e.g., monuments, artifacts) and intangible (e.g., traditions, languages, practices)—especially in situations of risk.

Keywords	Definition
Tax Benefit	A general term for any tax advantage, including deductions, exemptions, and credits, that can support heritage projects.
Tax Credit	A specific form of tax incentive that directly reduces the amount of tax owed, often used to support conservation efforts.
Tax Incentive	A broad term for government policies that encourage specific behaviours, such as heritage conservation, through tax reductions.

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Annex 3: Comparative table

The table presented in this report provides a consolidated summary of key takeaways and comparative models derived from the primary case studies analysed. It is intended to highlight common practices, strategic frameworks, and governance mechanisms relevant to the restoration and cultural heritage funding landscape. Please note that the Art Bonus initiative, while referenced in the broader analysis, is not included in the comparative table. This is due to its nature as a supplementary fiscal instrument that operates on a different scale and mechanism than the main case studies and, as such, does not align directly with the comparative framework established for this summary.

		Institutional and Sustained Heritage Governance				Emergency Heritage Response Mechanisms	
		Polish National Heritage Institute (NID)	**Prussian Cultural Heritage Foundation (SPK)**	**Estonian National Heritage Board (NHB)**	**UK National Lottery Fund (NLHF)**	**Emergency Cultural Heritage Funding in Croatia**	***Notre Dame* Public Establishment**
Overview and context	**Purpose and duration**	Narodowy Instytut Dziedzictwa (NID) is Poland's National Heritage Institute, operating under the Minister of Culture and National Heritage. Role: Expert and advisory body for historical monument and cultural heritage protection	Stiftung Preussischen Kulturbesitz (SPK) is a public law foundation established in 1957 to preserve Prussian cultural assets. Role: Conservation, digitization, provenance research, museum management, and cultural initiatives	National Heritage Board (NHB) of Estonia was established on October 11, 1993, under the Ministry of Culture after Estonia's independence from the Soviet Union. Role: Unified the protection of built, archaeological, and movable heritage in Estonia	UK National Lottery Heritage Fund (NLHF) was established in 1994 to fund heritage projects using National Lottery income. Predecessors: National Land Fund (1946) and National Heritage Memorial Fund (1980) Role: Largest UK heritage funder, working with	Croatia's structured emergency funding system for cultural heritage preservation and restoration. Role: addressing challenges for heritage preservation caused by war damage and natural disasters, including the 2020 earthquakes in	*Notre Dame* Public Establishment was created by the French government on December 1, 2019. Role: Coordinate and manage the restoration of *Notre Dame* Cathedral after the April 15, 2019 fire, and ensure full restoration by 2024

					statutory bodies and other lottery distributors	Zagreb and central Croatia	
	Thematic and geographical scope	National (Poland)	City (Berlin)	National (Estonia)	National (UK)	National (Croatia)	Local (*Notre Dame* de Paris)
	Staff	>200 experts and administration	experts and administration	ca. 80 experts and administration, including the Ministry representatives	ca. 300 experts and administration		Conservators, restorers, specialised craftsmen, archaeologists, and architectural researchers + administration
Governance and management	**Advisory board**	YES	YES	YES	YES	YES	YES
	Scientific board	YES	YES	YES	YES	YES	YES
	Oversight mechanism	YES	YES	YES	YES	YES	YES
Funding sources and mechanisms	**Financial contributions**	State support Revenue from subsidies, EU funds, services, rental, and donations. Special-purpose funds	Joint financing between Federal and State governments Visitor services and donations. Admission fees, publications, and third-party funding for projects	State budget. Funded by 3.5% of alcohol/tobacco excise duties, 47.8% gambling tax, private donations, and investment returns	20% of the National Lottery as financing.	EU and State support	Combination of public funds from the government and private donations. Community-driven funding through a national subscription campaign
	Pooling of financial sources	YES	YES	YES	YES		YES

	Private donations' sources	Possible according to the law, but has not happened yet	YES. These amounts, however, represent a small fraction on the overall Foundation budget	YES	NO		YES (key donor)
Allocation of resources	**Resources allocation**	Centralised: The Director, the Programme Board, the Chief Accountant, and the individual organisational units	Under restructuration	Decentralised	Centralised with regional branches	Regional conservation departments review and approve restoration projects, ensuring compliance with heritage policies	Centralised
	Strategic/Annual work plans	YES	To be concluded in 2025	YES	YES		YES
	Donors' involvement in the allocation of resources	NO	NO	YES	NO. Board members are advisors, not financial contributors	NO	Yes (Committee of Donors)
Project implementation		Internal and external	Specific information not accessible. Much of the work seems to be conducted in house	External	The NLHF does not implement projects, except for research and evaluation for which it tenders	External	External
	Audits	YES, external	YES	YES	YES		YES

Accountability and transparency	**International standards/codes of ethics and conduct**	YES, the INSPIRE Directive15 requires EU member States to develop a national spatial data infrastructure	Gender Equality Plan		UK Charities Commission; Diversity, Equality and Inclusivity principles as well as transparency standards	Integration with Sustainability Goals – The NRRP-funded restorations promote energy-efficient renovations, ensuring that heritage sites meet modern environmental standards	YES - Compliance with international heritage conservation standards

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