

TAI Progress Report

Trust, accountability & inclusion:

How TAI is advancing its theory of change

July 2025 · June 2026

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01. Executive Summary

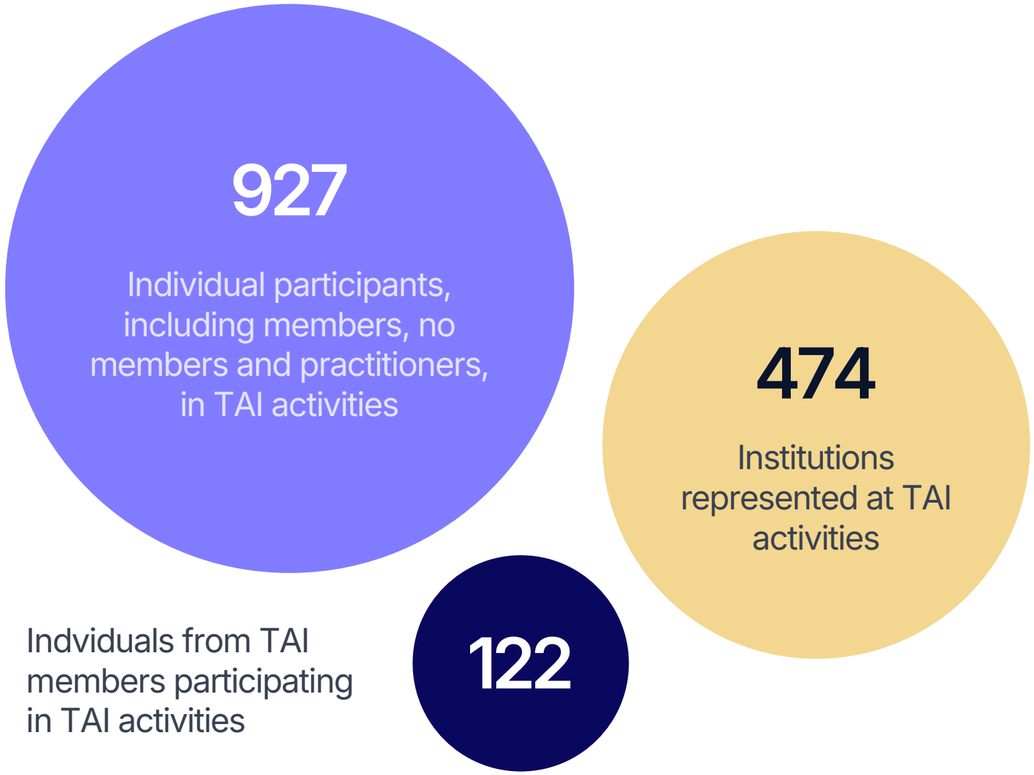
Now over a year into implementing our new strategic framework, this report looks at **how TAI is translating its vision into tangible progress.** Rather than documenting every activity, it examines what is beginning to change across funder strategies, funding practices, and the wider philanthropic ecosystem.

This is the first progress report generated under our **new monitoring, evaluation, and learning plan** that is tailored to the new strategic framework. While previously TAI had semi-annual and annual reports, we are now shifting to a model in which we share **an end-of-summer progress report** covering the preceding fiscal year, and a more comprehensive **analysis and reflection will follow in early 2027**.

Overall, **2026 has been a strong year for engagement with the TAI platform**, even as funders navigate an increasingly challenging and uncertain operating environment. We have seen growing demand for TAI's trusted spaces, analysis, advice, and opportunities for collaboration. Funders particularly value the quality and timeliness of TAI's content and the sense of community it creates. Learning is translating into changes in strategies, practices, coordination, and advocacy. This reinforces a broader trend across the report: at a moment when the context for participatory governance is becoming more difficult, the need for spaces that help funders make sense of change, connect with peers, and act more strategically is growing.



Who is engaging with TAI's offerings, and how much?



What activities and supports did TAI offer?

Learning calls	32
In-person convenings	13
Learning and working groups	5
TAI publications	41
External publications in relevant media outlets	18
Instances of direct advice provided to funders	10

How valuable are TAI's offerings to funders?

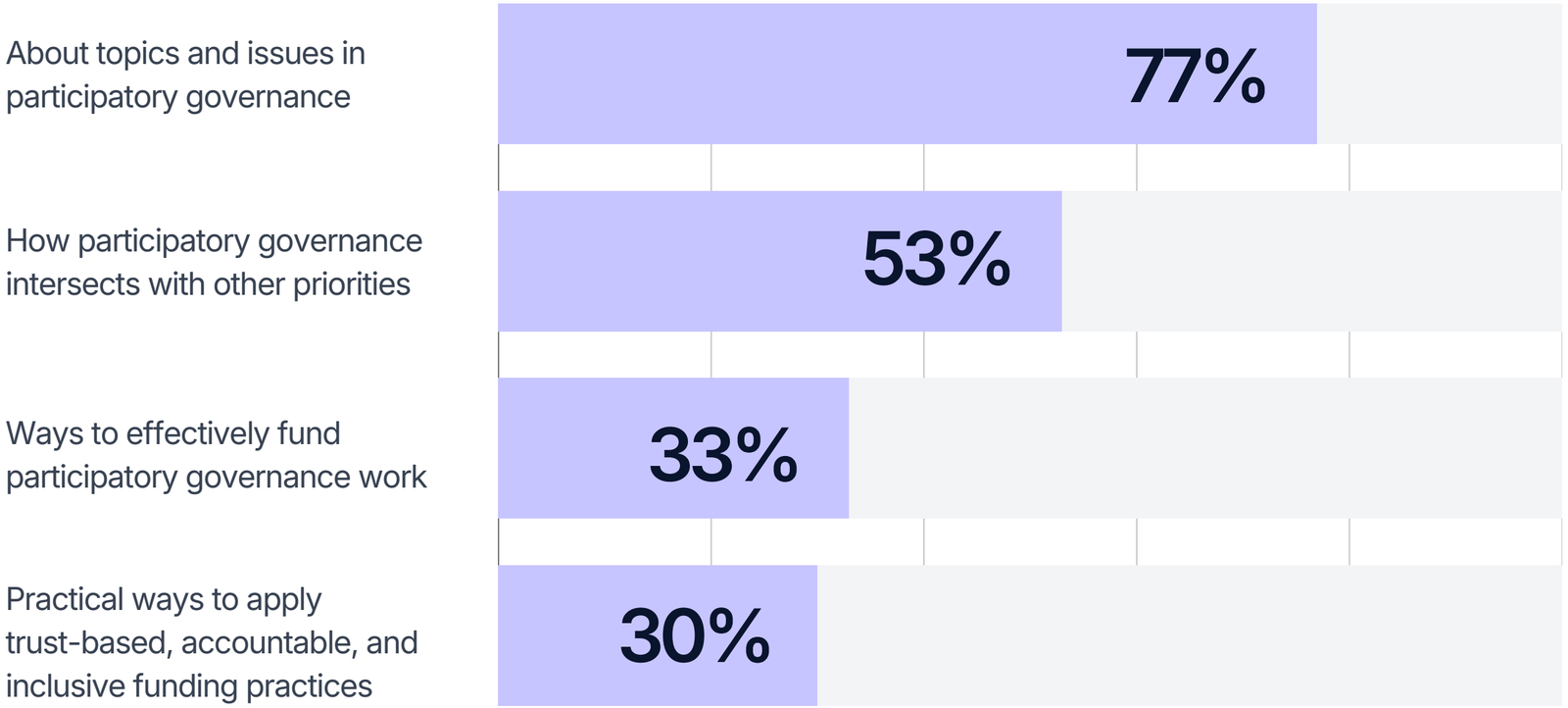
Funders surveyed in 2026 **rated TAI 8.7 out of 10** when asked how likely they were to recommend TAI to others.



8.7 / 10

What are funders learning from TAI?

Survey respondents said that in the last 12 months, they had learned...



How are funders applying this knowledge in their own work?

43%	advocated for the integration of participatory governance topics into other programs and portfolios
37%	applied knowledge and lessons in their own portfolio or strategy
30%	applied more trust-based, accountable, and inclusive approaches in their grantmaking practices

How are funders collaborating with other institutions?

53%	coordinated with other funders on grantmaking
53%	co-funded initiatives that support participatory governance
50%	advocated externally for more resources and/or policy support for participatory governance
33%	collaborated with other funders on a new initiative, model, or approach in participatory governance

02. The Moment We Are In

For those of us working on the priority issues of TAI members and partners, 2026 has brought significant headwinds. A growing deficit of trust—between people and governments, corporations, and institutions—has become a recurring challenge across sectors. At the same time, a clear gap persists between the need for more inclusive governance and decision-making and the reality at both national and multilateral levels.

We are also seeing narratives gain traction that frame **accountability as an impediment to speed, efficiency, or the flow of resources,** whether in the development of critical minerals, the governance of artificial intelligence, or other rapidly evolving fields. The World Bank is among the institutions currently reviewing its accountability mechanisms. Some justify requested changes in the name of greater speed and efficiency. These debates require strong counterarguments and credible alternatives. **At a time of growing pressure on accountability, this is not the moment to allow impunity to go unchallenged.**

The trendlines are far from positive overall. To give a sample:

- Around **74% of the world's population**—about 6 billion people—live under autocratic rule, according to the **V-Dem Institute** 2026 Democracy Report,
- Only **39 of 198 countries** and territories now have an open civic space rating in the **Civicus Monitor**,
- Global press freedom ratings have reached a 25-year low, with over half of the world's countries now classified in **"difficult"** or **"very serious"** situations, according to the **Reporters Without Borders** (RSF) **2026 World Press Freedom Index**.

Of course, there are positive exceptions, not least the bravery and effective organization of youth for democratic change in parts of South Asia, those helping reopen space for discourse in Senegal, or a big jump in press freedom in post-Assad Syria. The first **Civic Space summit** held in Ottawa, Canada, highlighted other grassroots efforts to defend civic space.

However, cuts in donor spending on democratic and civic space programming have constrained the ability to build on these efforts, **placing greater expectations on philanthropy**, particularly given the limited availability of alternative revenue streams for organizations working on democracy, rights, and governance.

We appear set for a period of **heightened electoral volatility** in many parts of the world as political polarization deepens. Colombia's June election was the latest example of a sharp swing across the political spectrum, with an almost evenly divided electorate. **The field—and the funders supporting it—will need strategies that can anticipate, adapt to, and withstand these electoral shifts.**

Most countries are facing greater fiscal pressures than before, exacerbated by tariffs, cuts in official development assistance, and the energy crisis sparked by the war in Iran. There has been a wave of new attention to ways to strengthen domestic resource mobilization and growing recognition of the need to improve debt sustainability. While efforts for meaningful debt relief have not progressed, there have been related innovations, such as design work for an African credit rating agency that might lead to more affordable access to finance on the continent.

For those working on natural resource governance and climate accountability, the fiscal pressures and more polarized electoral swings have undermined policy advances in many contexts. This, despite the increasingly obvious effects of global warming in extreme weather events, from floods to huge wildfires. The lack of easy solutions is highlighted by some of the emerging contradictions. For example, Indonesia's push to be the powerhouse nickel producer for the energy transition has led to increased reliance on coal-fired power plants to fuel refining and processing.

Across all three interrelated domains (democracy, economy, climate), increased geopolitical tensions have reduced windows for bold reform and created a layer of uncertainty that makes long-term planning more difficult.

Even philanthropy has not been exempt. While regulatory changes were largely headed off, increased political scrutiny in the United States (U.S.), including investigations and attention to fiscal sponsors, has prompted more careful risk management. In many contexts, the legitimacy of philanthropy is increasingly questioned. A potential new wave of AI-driven philanthropy will likely amplify these debates.

For TAI as an organization, these contextual shifts have been far from peripheral. One member chose to leave the collaborative as part of its risk management approach. Other member prospects have receded due to the fact that we are hosted in the U.S. Among our core members, there is much discussion of strategy adaptations necessary for this different operating environment. One member paused new grantmaking while they revise their strategy. However, the uncertainty and pressures are also leading to new reliance on TAI as a space to compare notes and make sense of what is happening. This is also attracting interest from new donors, including our first grant from an individual.

As part of our own risk review, we changed our fiscal host, which proved more time-consuming and complicated than first envisaged. The secretariat also adjusted to handling a much larger budget due to hosting several relevant projects with their own funding allocations.

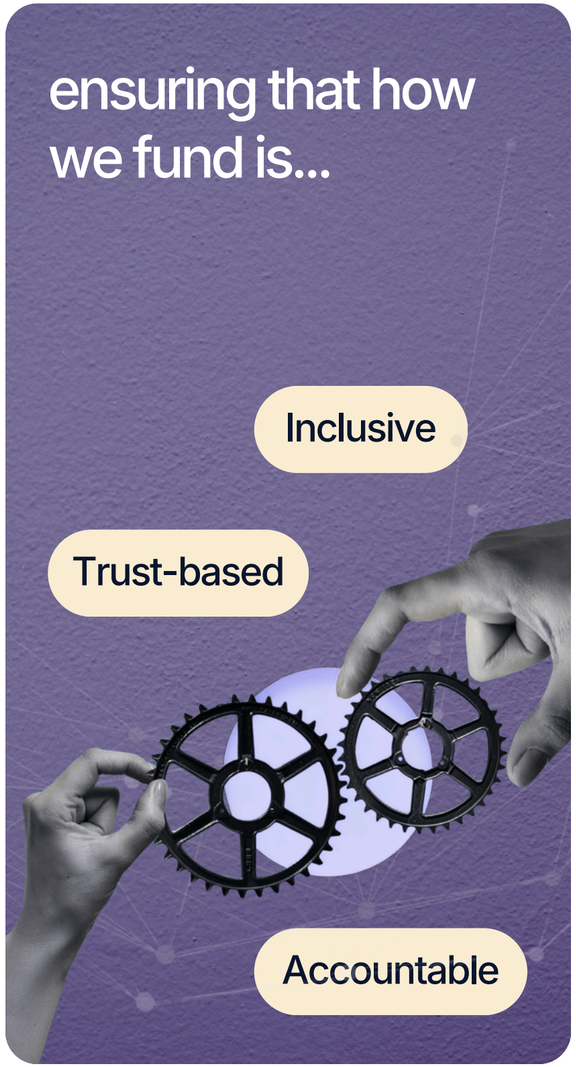
To align with the 2025-2029 strategic framework, the secretariat also undertook a review of its staffing model and finalized a new structure to be implemented from July 2026 onwards. This process understandably created some stress for staff. Similarly, we revised our monitoring, evaluation and learning (MEL) plan. More on that below.

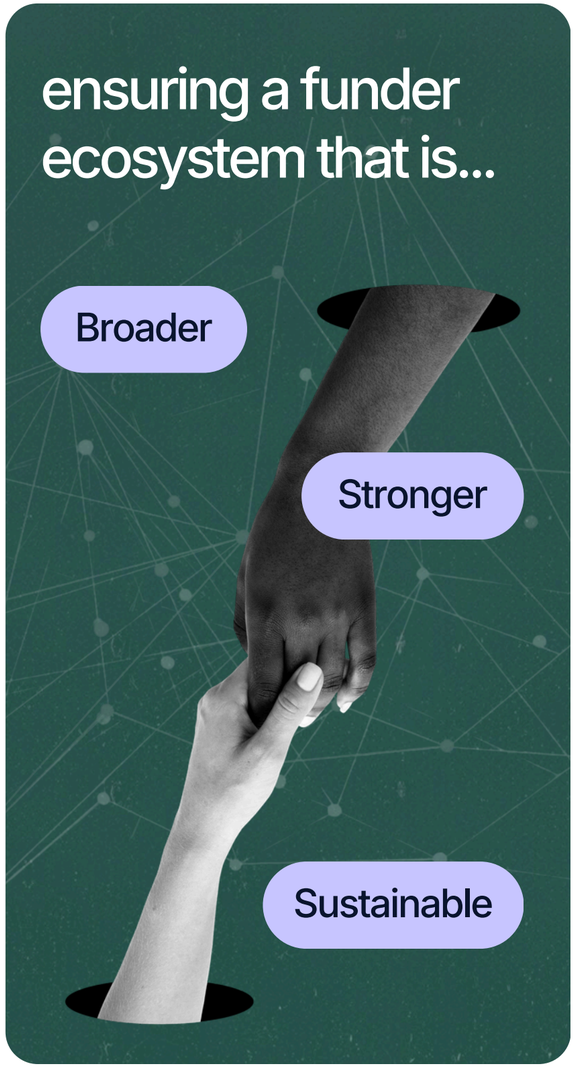
All these steps are designed to help TAI be ready to support members and partners to navigate what is set to be a prolonged period of uncertainty in the operating context.

03. Progress Against Our Theory of Change

In 2025, TAI revamped its theory of change. It lays out two hypotheses: if TAI provides facilitation, spaces, and support for funders to learn and collaborate, then these funders will take individual and collective action to (1) **strengthen their strategies**, (2) **evolve their practices**, and (3) **expand the funder ecosystem**. Together, these actions will enhance the impact of participatory governance funding, and contribute to the integration of trust, accountability, and inclusion in all systems of governance.







STRENGTHENING FUNDER STRATEGIES:

Is about enabling *smarter, more effective funding for participatory governance*. Our vision is for funders to support initiatives that respond to real needs, move quickly to address funding gaps, generate evidence and learning, and apply those lessons to future funding decisions.

> *I grew in confidence both in how and where to deploy my portfolio, and in advocating for more funding in the space.*

TAI Member (Annual Funder Survey 2026)

> *I learned what other funders' strategic focus was…a state of the field, current focal points and how to engage, etc. So it was a great primer and entry point/pathway.*

Tax and Debt Working Group participant
(Annual Funder Survey 2026)

TAI's strategy is anchored in providing high-quality learning spaces and resources, so that funders have up-to-date information on how best to leverage their resources. In our annual funder survey,

77% of funders reported that they learned about topics and issues in participatory governance

33% of funders learned more effective ways to fund these issues

Still, it's not enough to learn about issues: for TAI's strategy to work, funders have to apply their new knowledge to their grantmaking. In our survey,

37% of funders reported that they applied knowledge and lessons from TAI in their own portfolio or strategy this year

TAI pairs learning opportunities with spaces for funders to connect, opening up opportunities for coordination and collaboration to make funding more efficient. According to the funders surveyed,

53% coordinated with other funders on grantmaking in participatory governance topics

53% co-funded initiatives that support participatory governance.

EVOLVING FUNDER PRACTICES:

Is about fostering *more trust-based, accountable, and inclusive funding for participatory governance.* Our vision is for funders to model the world they want to see by adopting practices that center grantees and the communities they serve.

> *I appreciated the opportunity to know the nuances of trust-based funding in a fragile accountability ecosystem…I have learned to balance trust-based funding with the need for greater accountability.*

TAI Member (Annual Funder Survey 2026)

> *Over the past year, we have undertaken a significant rethink of our approach to development finance, moving toward a model that places greater emphasis on sovereignty and country-led development pathways.*

TAI Member (Annual Funder Survey 2026)

TAI aims to make these practices tangible for funders. In 2026,

30% of funders learned practical ways to apply trust-based, accountable, and inclusive funding practices.

30% of funders applied these types of approaches in their grantmaking practices.

Some funders took it a step further:

33% of funders collaborated with other funders on a new initiative, model, or approach in participatory governance.

EXPANDING THE FUNDER ECOSYSTEM:

Is about increasing *visibility, recognition, and funding for participatory governance.* In TAI's vision, funders across sectors recognize that trust, accountability, and inclusion are essential to advancing the issues they care about—and direct resources accordingly.

> *I have spoken with many diverse stakeholders, inside the foundation and in the broader field, about the relevance of democracy and civic space, as well as protection of activists.*

TAI Member and 3D Dialogues participant (Annual Funder Survey 2026)

> *I have advocated for the need to support the autonomous taxation capacities of our partner countries in Africa. I have also advocated for the digitalization and interoperability of tax administrations in Africa - and for this to be considered a priority objective within the -numerous- development programmes that are supporting digitalization - and particularly digitalization of public infrastructures - in Africa.*

Tax and Debt Working Group participant (Annual Funder Survey 2026)

In 2026,

53% of funders learned how participatory governance intersects with other priorities

This understanding is a critical first step: when funders see the relevance of participatory governance to other priorities, they will begin to crowd in new resources to these themes. This knowledge equipped many with messaging to advocate for more funding in this space:

43% advocated for the integration of participatory governance topics into other programs and portfolios

50% advocated externally for more resources and policy support for participatory governance

04. Our Strategic Priorities in Action

TAI's work is organized around **four interconnected strategic priorities** that respond to some of the most pressing challenges facing participatory governance today. These priorities are reviewed annually by the Steering Committee to determine whether any should be sunset and replaced by a new priority.

While each area has its own focus, they are deeply interconnected. Accordingly, TAI also continues to advance several cross-cutting initiatives, such as scoping potential actions to tackle **corporate capture.**

Over the next chapter, **we highlight the progress made across each of our four strategic priorities.**



REINVIGORATING DEMOCRATIC AND CIVIC SPACE

Strengthening democratic governance, protecting civic space, and supporting collective action to respond to evolving threats and opportunities.



BUILDING FISCAL FUNDING INFRASTRUCTURE

Advancing fairer and more accountable fiscal systems while strengthening the infrastructure that enables long-term funding for participatory governance.



STRENGTHENING CLIMATE ACCOUNTABILITY

Promoting inclusive, accountable, and equitable approaches to climate action and the energy transition.



RESOURCING CIVIL SOCIETY

Exploring new approaches to financing civil society and strengthening collaboration to support a more resilient and effective development ecosystem.

Reinvigorating Democratic and Civic Space

> *We're not only talking about conditions that enable a democratic environment, but also about doing so through processes and best practices in philanthropy.*

3D Dialogues participant (Annual Funder Survey 2026)

During the reporting period, the **3D Dialogues – International Funders Table on Democratic and Civic Space** continued to grow as one of TAI's flagship peer learning communities. During the year, the network expanded to include approximately **20 philanthropic foundations and bilateral donors** working across democracy, civic participation, inclusion, and governance.

Through a series of virtual and in-person dialogues, participants explored some of the most pressing questions facing democracy funding today, including changing narratives around democracy and opportunities for greater collaboration across regions and thematic areas.

Learning calls	11
In-person convenings	4
Publications	11
Participants in democratic and civic space initiatives	465

A major milestone during the year was the development of TAI's Democracy Ecosystem Mapping, a living resource designed to better understand how funders are responding to today's rapidly changing democratic landscape. Twenty-five philanthropic foundations and bilateral donors contributed to this initial mapping, providing insights into their strategic priorities, geographic focus, thematic entry points, and institutional changes. The findings highlighted the growing diversity of approaches to democracy funding—from civic space protection and digital democracy to inclusion, rule of law, and responses to authoritarianism—while also revealing opportunities for stronger coordination across the ecosystem.

Recognizing that democratic renewal depends not only on institutions but also on the stories societies tell about themselves, TAI also deepened its work on democratic narratives. Building on the publication of ***The Stories We Tell*** (co-authored by James Logan, Eszter Filippinyi, and Darlington Marange) at the end of 2025, TAI partnered with the **Democracy Narrative Alliance** to convene a **three-part learning series** bringing together narrative practitioners and philanthropic funders. TAI also spoke with **five practitioners working across different regions and contexts** for our podcast series, ***Narratives That Win (or Lose) Democracy***, exploring how funders can better support **inclusive, hopeful, and durable narratives for democracy.**

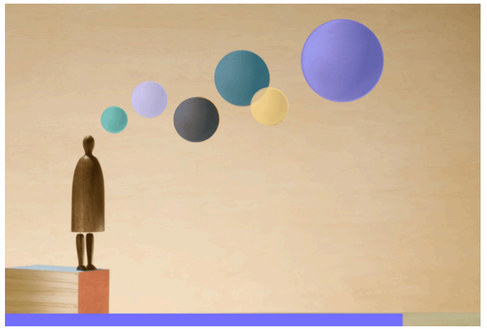
We published several resources to accompany the learning conversations. An example was **Changing the Rules of the Game: A Funders' Guide to Advancing Women's Substantive Political Participation**, providing practical guidance for funders seeking to move beyond increasing women's representation toward supporting their meaningful influence in political decision-making. TAI also explored how philanthropy can better support **civil society resilience** in an increasingly volatile political and funding environment. Through interviews with civil society leaders and a **podcast episode** co-hosted with the European Center for Not-for-Profit Law, TAI examined resilience not as the ability of organizations to simply "bounce back," but as a collective capacity built through trust, relationships, shared infrastructure, and the ability to adapt over time.

Throughout the year, TAI also laid the foundations for a series of **strategic convenings aimed at strengthening collaboration across the democracy funding ecosystem and connecting global and regional conversations.** In April, TAI partnered with Fundación Avina, Political Watch and the Global Democracy Coalition to convene a strategic dialogue in Barcelona, bringing European funders and democracy actors together to explore how philanthropy can respond to a rapidly changing context. This momentum will continue through a **regional edition of the TAI Learning Days in Bogotá in November 2026**, co-hosted with Fundación Corona, Fundación Avina, and Vélez Reyes+, focused on the challenges and opportunities for financing democratic processes in Latin America (more on this below).



The Stories We Tell

(co-authored by James Logan, Eszter Filippinyi, and Darlington Marange)



Narratives That Win (or Lose) **Democracy**



Changing the Rules of the Game: A Funders' Guide to Advancing Women's Substantive Political Participation

At the global level, building on the success of the **2025 TAI Learning Days**, attended by the Ford Foundation and the International Development Research Centre, TAI was invited by both organizations to help design the **Second Global Funders Roundtable on "Reimagining International Support to Democracy,"** held on 28–29 January 2026 in Stockholm. The gathering brought together bilateral donors, private philanthropy, and intermediary funders to explore how international support for democracy needs to evolve. TAI is now coordinating preparations for the **Third International Funders Roundtable in 2027**, which will further explore how international support for democracy can adapt to shifting geopolitical realities.

> *Among the many challenges of democracy, these conversations have allowed us to go in-depth into what the risks and opportunities for democracy and the civic space are in different regions and demographic groups.*

3D Dialogues participant (Annual Funder Survey 2026)

> *I have appreciated how participatory governance has overlapped with issues on supporting civil society amidst the uncertainty and threats of the current moment.*

TAI Member (Annual Funder Survey 2026)



Building Fiscal Funding Infrastructure

> *TAI is a central knowledge and network base for all things fiscal. While debt is not central to our current work, I've appreciated learning from experts and staying up to date on recent trends and convenings.*

Tax and Debt Working Group participant (Annual Funder Survey 2026)

Learning calls	10
In-person convenings	4
Publications	13
Participants in fiscal governance programming	379

TAI is increasingly recognized as a **"go-to" space for funders interested in fiscal issues,** essentially on how revenues are raised and spent. Our tax and debt funder working groups continue to receive strong attendance - in fact, the debt group has been expanding, reflecting growing attention to debt sustainability challenges. Funders indicate that they greatly **appreciate the collation and sharing of resources,** and the chance to compare notes with peers, as well as hear of new field developments and opportunities.

Efforts to explain the importance of all things fiscal - such as **fiscalspace.org** - have helped attract new funders into conversations. The secretariat is increasingly approached to **offer expertise and guidance on fiscal issues** and to explain the current funding landscape. Most directly, we have advised individual donors and wealth advising firms on potential investments on tax, debt and illicit financial flows topics. Several of those donors went on to make **new grants to groups that TAI had connected them to this year** - a positive boost for an under-resourced field. The advisory work also led to a request for TAI to host an ongoing learning and collaboration space for family offices as a complement to our existing tax and debt working groups. Engagement on fiscal-related issues has even proved an entry point for **two separate funders to become TAI members.**

We have had some success in building linkages between **fiscal concerns and specific sectors.** Our brief on **why debt matters for those concerned about climate change** proved a good spark for conversation with climate funders, building on our longer-term engagement with ClimateWorks and others on why fiscal issues matter. Education funders have also asked for guidance on how to better understand debt issues, signaling potential for a similar brief for that donor community.

This year, we hosted two special projects related to fiscal issues. The first is on **Fiscal Ecosystems**, strengthening ways of working together for more accountable, equitable fiscal outcomes. **An international convening, hosted with the Swiss government,** brought together stakeholders from across the fiscal system - finance ministries, parliaments, supreme auditors, civil society and media to delineate an ecosystems agenda drawing on original case studies for **South Africa, Brazil** and **Indonesia.**

The project's thought leadership has attracted media uptake and sparked a new learning and action coalition to promote the approach. Encouragingly, **multilateral institutions that advise and support countries around the globe on fiscal issues** are exploring how to integrate and scale the ecosystems approach. For example, TAI's expert consultant team that led the Fiscal Ecosystems has been closely involved in the World Bank's Reimagining Public Finance process.



The second hosted project, the **Learning Community of The Collaborative for a Gender-Just Economy**, has grown both its funder core and its wider community this year. The Steering Committee met in person in New York in April, hosted by the Ford Foundation, to finalize the 2026-2028 strategy, and the Pooled Fund at Global Fund for Women made its first awards to ten feminist organizations working on gender and macroeconomics.

Among the Learning Community's outputs this year was a landscape mapping of organizations working at the intersection of feminist analysis and macroeconomic engagement. **It identified 140 organizations across 58+ countries**, roughly half of them nationally rooted actors with low international visibility, and found that of the approximately $640 million flowing at this intersection between 2016 and 2024, almost all came from bilateral and multilateral sources and was routed through UN bodies rather than reaching civil society directly. Presented to funders in May, the mapping drew interest from women's funds, private foundations, and climate funders alike as a tool for identifying where to invest and whom to connect, and is being maintained as a living resource.

The Learning Community sustained **two regular publications for its subscriber base of funders and practitioners.** Their monthly newsletter is a digest of research, policy debates, and opportunities across the gender-just economy field, and the Gender-Just Economy Quarterly offers deeper thematic analysis aligned with each learning call. Ten monthly editions and three Quarterlies were circulated over the period. The list has held steady at roughly 1,000 subscribers throughout the year. Stats on newsletter opening rates **are here**.

Strengthening Climate Accountability

Learning calls	2
In-person convenings	1
Publications	3
Participants in climate and natural resource programming	200

> *The most significant change has been a deeper understanding of the connections between inclusive governance and critical minerals. Through TAI's discussions and peer exchanges, I have gained a broader perspective on how governance, accountability, climate, and economic transitions intersect, which has helped inform my thinking and approach to this emerging area of work.*

TAI Member (Annual Funder Survey 2026)

In 2026, TAI has undertaken important **exploratory work on climate-related accountability,** combined with tailored responses to specific donor asks. Building on last year's success, we again supported E3G in hosting a Climate Governance Forum at London Climate Action Week. Encouragingly, while still a focal point attracting several hundred people, it was far from the only governance-focused conversation this time round - others ranged **from forests to minerals to data centers.**

TAI is active in conversations to bring together funders around **green industrial policy** and commissioned a new paper that highlights the importance of political economy considerations for policy development. The secretariat has been actively participating in the **TIERRA** community, bridging natural resources and fiscal communities. One donor has provided dedicated support to look at the **intersections of natural resource governance and both gender and economic justice.** That will be an interesting hook for the year ahead.

We have seen increased donor attention to transition minerals. TAI joined with Funders for Organized Rights in the Global Economy to host a well-attended session on **corporate accountability in the transition** and published a new review of the **funding landscape for mining governance**, revealing clear gaps between funding trends and field needs. This created demand for briefings for both funders and field partners. To complement the scan, we have commissioned a piece that is more forward-looking, deliberately trying to challenge some prevailing assumptions around "critical" minerals. **An early draft sparked strong interest and briefings to several TAI members.** There will be broader dissemination once the product is final.



What do we mean by climate accountability? This is a live conversation, and the secretariat spoke with a mix of members, climate funders, and practitioners for their views. Respondents pointed to a need to balance immediate action with deeper rethinking of climate accountability, democratic governance, and economic systems. Three connected priorities emerged: **(i) developing governance models in which communities hold meaningful power over assets, social welfare, and ecological decisions; (ii) adapting climate-accountability strategies across political, corporate, and public-demand levels—including care-based narratives (for instance should we change language of climate accountability to "how to sustain life on the Planet?"); and (iii) grounding learning in practical processes such as implementation of the Escazú Agreement in Latin America and the Caribbean and Africa's Environmental Rights Agreement initiative.**

TAI members report seeing the secretariat as well placed to convene sustained cross-sector dialogue, document effective collective decision-making and accountability infrastructures, cross-regional learning, and help attract more flexible funding.

According to the 2026 Annual Funder Survey, TAI conversations have helped funders deepen their knowledge about climate accountability (e.g. *"everything around communities and energy transition, and communities and climate policy"*) as well as the ways in which climate intersects with other topics in participatory governance (e.g. *"Intersection of fiscal governance with climate outcomes"*).

Resourcing Civil Society

> *I connected with the team at a peer philanthropic foundation around resourcing local civil society, including new tools and organizations to make direct support easier.*

TAI Member (Annual Funder Survey 2026)

Learning calls	6
In-person convenings	5
Publications	9
Participants in resourcing civil society initiatives	228

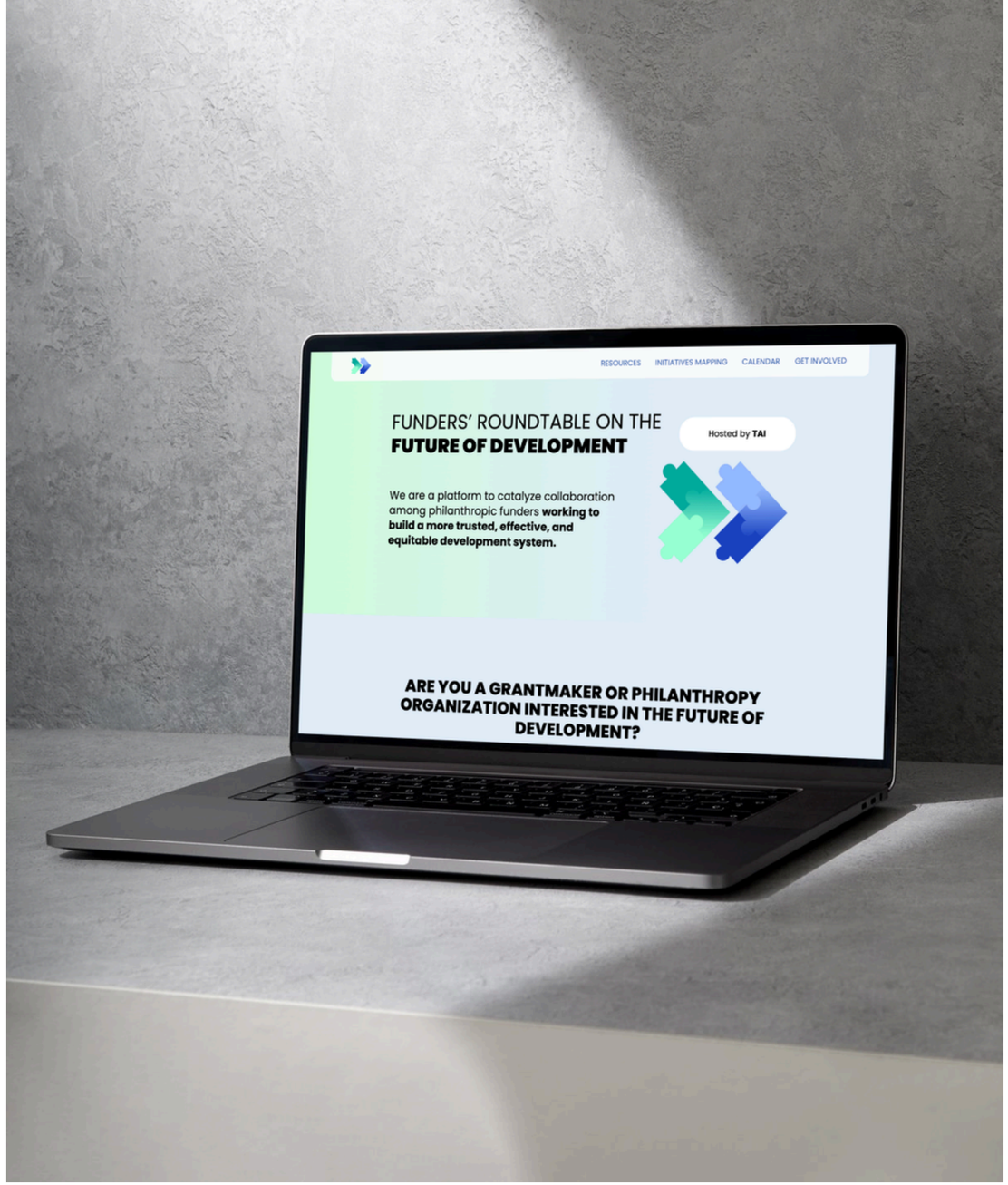
Many TAI member theories of change rely on the ability of independent civil society to receive funds and operate freely. That is far from a given in today's context. TAI members accordingly are using TAI as a **space to compare notes on effective ways to resource civil society**. Members report identifying and acting on several opportunities for collaboration between themselves as a result.

Building on TAI's prior work on localization and intermediaries, and the strong interest expressed by funders in more coordinated learning and alignment, TAI launched a dedicated **Community of Practice (CoP) on Resourcing Civil Society for institutional funders** in October 2025. It includes TAI members and non-member funders. The CoP serves as a learning and co-creation platform for funders exploring mechanisms to support civil society's reinvention and resilience, with the aim of strengthening accountable, equitable, and effective funding practices. It is intentionally designed for **funders only, complementing existing intermediary-focused spaces.**

Since its launch, the CoP has delivered five sessions addressing the priority areas identified by participants during the initial design phase:

- **October 2025 – Launch and CoP Design:** Introduced the CoP and identified priority areas, activities, and timelines through participant exchange.
- **December 2025 – Funding Mechanisms and Strategies:** Explored mechanisms and strategies for resourcing and supporting civil society, with contributions from philanthropic foundations.
- **February 2026 – Fiscal Hosting and Sponsorship:** Examined fiscal hosting experiences across different contexts, drawing lessons and recommendations for funders, with contributions from intermediary and fiscal hosting organizations.
- **April 2026 – Funding in Restrictive Environments:** Explored how organizations navigate risk and continue supporting civil society in challenging environments, with contributions from a philanthropic foundation and a democracy-support organization.
- **June 2026 – Due Diligence Across the Funding Chain:** Explored due diligence as a broader operational and relational practice extending beyond compliance requirements, with contributions from a due diligence specialist organization and a philanthropic foundation.

Alongside the sessions, TAI has produced a **growing set of resources** to support the CoP's learning agenda, including a dedicated **landing page**, a **blog post** on the changing landscape of resourcing civil society, and a **blog published by the Center for Effective Philanthropy on fiscal hosting**. TAI continues to curate and share relevant resources with CoP members on an ongoing basis, reinforcing the space as a living repository of collective knowledge beyond the sessions themselves.



Phase I of the CoP concluded in June 2026. To shape the focus and activities of the next phase, TAI gathered feedback from participants, which confirmed the strong value of the CoP as a space for peer learning and exchange. Participants highlighted the **effectiveness of combining practitioner and funder perspectives with open dialogue, and noted that discussions had informed internal conversations and, in some cases, organizational practice.** They also identified opportunities to strengthen continuity between sessions, explore fewer topics in greater depth, and create more space for translating learning into practical application. Building on this feedback and an internal review of Phase I, **TAI will launch Phase II of the CoP in September 2026, running through July 2027.**

In August 2025, TAI was approached by several funders to act as secretariat for a new **Funders' Roundtable on the Future of Development**. Launched on the sidelines of the 2025 United Nations General Assembly, this has fast evolved and now **brings together leaders from over thirty philanthropies** interested in supporting the emergence of a more trusted, effective and equitable development system.

Tracking over a hundred "future of development" related initiatives, the secretariat is supporting knowledge sharing, sensemaking and strategizing. We have seen strong uptake of the Roundtable's organizing **Four Shifts framework.** Collective action is hard to achieve given the differing philosophies and approaches among the participating funders, but the Roundtable is proving a useful node for collective engagement and voice in a time of disruption. Participating funders report the value of **finding peers with shared interests and the chance to engage early on emerging opportunities.**

05. The Value of TAI in 2026: Influencing the Ecosystem

Across 2026, we saw growing evidence that TAI's value extends beyond providing learning opportunities. Our combination of **advising, research and communications, learning communities, and strategic online and in-person convening** is helping funders make better-informed decisions, connect with peers, adapt their practices, and identify opportunities for collective action.

The 2026 Annual Funder Survey reinforces this picture. Funders particularly valued the **quality, relevance, and depth of TAI's advice, discussions, and resources,** alongside its ability to create trusted spaces for honest exchange. They also highlighted the **sense of community and collaboration** TAI fosters, including relationships with peers they might not otherwise encounter. At the same time, funders challenged us to create clearer connections across our work and more opportunities to move **from learning to joint action**.

> *Every week, I find at least one –and usually more– insightful articles in your newsletters. It's a rich source of research. I also appreciate the opportunity to share new research/resources through the newsletter.*

TAI Member (Annual Funder Survey 2026)

Some of the clearest signs of influence come from TAI's role as a **trusted adviser and connector.** More than one field organization reported receiving new funding following introductions via TAI, while the School of Moral Ambition reported that TAI introductions were vital to securing host organizations for its new tax cohort and supporting fundraising.

Funders are also increasingly turning to TAI when developing new strategies and portfolios. During the year, **TAI advised a mix of both member and non-member funders** on topics ranging from fiscal accountability to natural resources to democracy.

TAI's learning communities and convenings create the relationships and trust needed to turn knowledge into action. For example, one member reported that participation in the **Community of Practice on Resourcing Civil Society** contributed to concrete changes in its approach to intermediaries, including a greater willingness to take on risk. TAI also connected two members to initiate joint funding around exposing and countering anti-rights programming.

Research is playing a similarly connective role. Funders and practitioners identified the **Collaborative for a Gender-Just Economy landscape mapping** as useful infrastructure for identifying organizations and investment opportunities. TAI's research on women's political participation also prompted a large-scale funder's team to approach TAI while scoping a new global portfolio on women's political leadership.

The 2025 **TAI Learning Days** demonstrated the value of bringing these different functions together. The gathering marked the first in-person convening of the **3D Dialogues and brought together around 58 funders and practitioners from diverse regions** and entry points to explore how philanthropy and civil society can support democratic renewal and civic space. Participants described it as a thoughtfully curated, inclusive, and trust-building space that generated new relationships and strategic momentum. That momentum is continuing: in November 2026, TAI will co-host a regional convening in Bogotá with Fundación Corona, Fundación Avina, and Vélez Reyes+, focused on the challenges and opportunities for financing democratic processes in Latin America.

Expanding the ecosystem also means bringing **participatory governance perspectives into conversations beyond TAI's existing communities.** During the year, TAI was invited to contribute a philanthropic perspective to many spaces, including the **CSIS Roundtable on the Future of Development, OECD's Africa Philanthropy Day on Domestic Resource Mobilization, the Addis Tax Initiative and the United Nations (multiple agencies), and events at and around the Skoll World Forum.**

Our communications and thought leadership provided another entry point into TAI's work.

TAI Weekly editions	55
Blog posts	27
Published reports	14
TAI Weekly subscribers reached in June 2026	5,779
Media placements	18
Followers in LinkedIn	11,401
Impressions generated	391,885
Clicks generated	15,094
New YouTube and Spotify Channels	

06. What Are We Learning?

TAI's 2026 learning agenda is anchored in two questions:

- What would it take for TAI to attract and influence new funders to engage on participatory governance issues in the current political context?
- What would it take for funders to act collectively during this time of instability, and how can TAI best support this collective action?

We have learned that **trusted expertise and practical entry points can bring new funders into participatory governance; sustained learning spaces can influence institutional practice; and relationships built through TAI can create the trust and alignment needed for collaboration.**

We also set **learning questions guiding TAI's 2026 priorities.** These questions guide collective learning throughout the year, with answers and insights to be shared in our upcoming Learning Report in **February 2027**.

- **Reinvigorating Democratic and Civic Space:** How can we ensure that philanthropy's engagement in democratic and civic space is not unduly constrained or compromised by the forces driving rising authoritarianism?
- **Building Fiscal Funding Infrastructure:** What will it take to facilitate donors' ability to easily fund fiscal and economic justice?
- **Strengthening Climate Accountability:** What practical tools do funders need – and will they actually use – to guide their work on climate accountability?
- **Resourcing Civil Society:** How can we support funders to fund local actors safely, equitably, and effectively?

Rather than drawing definitive conclusions at this stage, we will continue testing these emerging lessons over the remainder of the year. Our **February 2027 Learning Report** will return to these questions and examine more deeply what the evidence tells us about TAI's role in expanding the funder ecosystem and enabling collective action.

07. Looking Ahead (2026-2027)



TAI will build on its Learning Days model to explore **what philanthropy can learn from the ways young people are creating, organizing, and leading change** for a healthier democracy, economy and planet. The 2027 Learning Days will move beyond narratives that primarily frame young people through crises or vulnerability and instead focus on their agency, creativity, leadership, and ambitions. The design process will bring **young people and funders together to shape the agenda**, ensuring that young people themselves inform the framing, priorities, and conversations that funders need to hear.



As this report highlights, building connections is integral to the value proposition of TAI, but how can we **better leverage connections across our workstreams?** That is one of the questions we will address next as a secretariat and with our members. Plus, we'll be looking at what funder experiences tell us about effective ways of bridging across funder portfolios where they can be mutually reinforcing.



Relatedly, new TAI-supported work will explore **where funders and civil society see the greatest opportunities and gaps in efforts to counter corporate capture**, and what role TAI might play in aligning funder strategies to address it. We will conduct exploratory consultations with funders and experts, aiming to design an initial funder learning space to advance strategic thinking and test appetite for action.



New TAI research will **challenge some of the prevailing assumptions around minerals development** and encourage new approaches that center trust. The hope is to spark both debate and engagement, for example, around the need for a new type of mining company or finding a regulator willing to test a more adaptive governance model that provides meaningful opportunities for community engagement throughout the project life cycle.

WHY TAI?

> *TAI helps funders learn from one another, stay ahead of emerging challenges, and collaborate more strategically. It provides a trusted space to exchange ideas, access high-quality evidence, and identify opportunities to maximize the impact of philanthropy while strengthening transparency, accountability, and inclusive governance.*

TAI Member (Annual Funder Survey 2026)

> *The TAI community combines curation and community in a way that is actionable for me and my team - it is an effective funder learning and doing space.*

TAI Member (Annual Funder Survey 2026)

> *TAI is smart, figures out what they can contribute and does it at a high level, understands the challenges of collaboration amongst funders and figures out how to navigate and deliver.*

TAI Member (Annual Funder Survey 2026)

READY TO ADVANCE TRUST, ACCOUNTABILITY & INCLUSION

Check out our website

Partner with TAI to strengthen strategies, evolve funding practices, and expand the global funder ecosystem.

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