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Study on foreign funding of religious institutions in the Netherlands

Executive summary

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Executive Summary

In the Netherlands, religious institutions are responsible for funding their own religious activities. Based on the principle of separation of church and state, the Dutch government has not contributed to funding religious institutions and their activities since 1982. Religious institutions, therefore, primarily rely on donations from within their own community. In addition, they can raise funds from other private individuals, foundations and private organisations. Like any other organisation, religious institutions are not bound by the national borders in their fundraising activities. However, the desirability of such foreign funding to religious institutions has been subject to a public debate in the Netherlands, which has primarily focused on Islamic institutions. Based on the idea that ‘he who pays the piper calls the tune’, concerns have been voiced about potential undesirable influence from unfree countries. There are concerns about nationalist influence from foreign states through religious institutions in the Netherlands and influence from religious movements that advocate a legal system incompatible with the rule of law principles underpinning Dutch democracy.

In the coalition agreement of 2017, the government of Prime Minister Mark Rutte stated that it aims to prevent undesirable influence through the foreign funding of religious (and other) institutions. The Dutch Cabinet considers influence undesirable when it causes behaviour that is at odds with the principles of the democratic legal order. In 2018, the debate intensified when television programme *Nieuwsuur* and newspaper *NRC* reported on a number of Islamic organisations that had requested or received financial support from the Middle East. Following a debate in the House of Representatives, it was decided that a new independent study was to be conducted to map the nature and size of foreign funding of religious institutions. RAND Europe and Breuer&Intraval were commissioned to conduct this study and started their research activities in September 2019.

Research Design

In 2015, a feasibility study conducted by RAND Europe into this topic found that the available information was insufficient to make a reliable estimate of the total size of foreign funding of Islamic institutions. Therefore, a bottom-up approach was chosen for this study: information on funding sources would be requested from the religious institutions themselves. In addition, this study has a broader focus than previous research, as it is not limited to Islamic institutions. Rather, the scope includes religious institutions within the largest denominations in the Netherlands: churches, parishes and congregations affiliated to the seven largest Christian churches in the Netherlands by membership: Roman Catholic Church (*Rooms-Katholieke Kerk, RKK*), Protestant Church in the Netherlands (*Protestantse Kerk in Nederland, PKN*),

Reformed Churches (liberated) (*Gereformeerde Kerken, vrijgemaakt*), Reformed Congregations (*Gereformeerde Gemeenten*), Christian Reformed Congregations (*Christelijke Gereformeerde Kerken*), Restored Reformed Church (*Hersteld Hervormde Kerk*) and the Anglican Church in the Netherlands (*Anglicaanse Kerk in Nederland*), as well as a large number of migrant churches and all identifiable mosques. This study focuses on the years after the previous RAND-report, i.e. the period from 2016 to 2019.

Instead of analysing the *total size* of foreign funding, this study focuses on the *relative size* of foreign funding of the religious institutions: on the one hand *relative vis-à-vis* the other sources of funding of the institutions within a denomination; and on the other hand *relative vis-à-vis* other religious movements or communities.

The **central question** of this study was: *What is the relative size and nature of foreign funding of religious institutions between the largest denominations in the Netherlands and inside the relevant movements or branches of these denominations and to what extent is the funding combined with undesirable influence?*

To answer this question, we conducted a survey among religious institutions in the Netherlands, which was complemented by desk research, interviews and case studies to overcome the risk that the survey would return insufficient responses. This study consists of three analytical parts and a synthesis part: A) a survey among religious institutions with questions about their funding; B) desk research and consultations with experts and stakeholders, in which media reports and information from governmental organisations about foreign funding of religious institutions are used to validate the results of the survey (and to gain insight into the usefulness of a survey in answering the central question); C) case studies in which twenty religious institutions are analysed in more depth to gain further insight in foreign funding and possible influence; and D) a synthesis in which the concluding research questions are answered.

Findings of this study

The answer to the central research question is encapsulated in the findings. Although there are limitations to the availability, validity and reliability of the sources and the gathered data, we have come to the following insights about the relative size and nature of the foreign funding of religious institutions, and the potential associated influence.

Organisational structures of religious institutions

Religious groups in the Netherlands have a high degree of organisational freedom. There is relatively limited government oversight and regulation of their governance and funding. As a result, there is a variety of governance structures among religious institutions in the Netherlands. There are differences between denominations, as well as within denominations. The way a religious institution is organised and embedded in wider structures of the denomination says something about the independence of an individual institution's discretion about its own (financial) policies.

The individual institutions within Christian communities, including the RKK, the PKN, the Reformed Churches (liberated), Reformed Congregations, Christian Reformed Churches, Restored Reformed Church and the Anglican Church in the Netherlands and some migrant churches, are governed in a legal entity

called “*kerkgemeenschap*”.¹ The internal organisation of these religious communities can be hierarchical and international, such as the episcopal-hierarchical RKK. But they may also be organised locally, such as the presbyterial-synodal protestant communities. Most local parishes, congregations and churches are responsible for their own finances, such as drawing up their annual accounts. This usually also applies to migrant churches, where the diversity between the organisational structures is even more pronounced. These churches belong to a variety of Christian groups, using different types of legal entities (often foundations) and they frequently maintain cross-border relations, which, in exceptional cases, include financial relations.

In comparison to established Christian religious groups, Islamic religious groups have a lower degree of organisation. Islamic religious institutions are relatively young and the organisation structures have not fully crystallised yet. Islamic institutions are usually organised as a foundation (*‘stichting’*) or association (*‘vereniging’*). Since mosques in the Netherlands are often originally organised along ethnic lines, there is a clear distinction between Islamic institutions of a certain Turkish, Moroccan or other origin. Turkish mosques tend to have the highest degree of organisation and almost all Turkish mosques are a member of an Islamic umbrella organisation, such as Diyanet (ISN) or Milli Görüş. The mosques of Moroccan origin are recognisable as a group, but their inter-institutional ties are looser, and relations are less hierarchical than among Turkish mosques. Many participate in regional umbrella organisations, but relatively little coordination exists at the national level. Additionally, some mosques that were originally catering to the Moroccan community now welcome Muslims from a variety of ethnic backgrounds, including migrants and refugees arriving from other Islamic countries. They often visit these mosques because the sermons are usually held in Arabic. The group of mosques that remains is highly diverse and includes for example Surinamese, Indonesian and other or ungrouped local mosques.

In general, local religious institutions in the Netherlands, such as Catholic parishes, Protestant congregations or Islamic mosques, have to raise their own funding.

Funding of religious institutions

The main source of income for religious institutions in the Netherlands consists of donations and contributions from members of their community. The traditional churches in the Netherlands tend to have a stronger financial foundation than churches, mosques and some migrant churches that were established more recently in the Netherlands. Annually, the traditional Christian churches receive more structural income from donations, rent of real estate, or other assets and capital. At the same time, these churches often own large buildings, outbuildings and, for example, graveyards, which may require considerable maintenance and can therefore be expensive. Sometimes, crowdfunding actions are launched to reach an audience beyond the members of the church, i.e. individuals who believe that the church is worth a donation because it is a monumental and architecturally significant building (beyond its religious meaning). Moreover, there are several subsidies and charities supporting the maintenance of churches as national or local heritage. Here we observe again that traditional churches are more likely to qualify for such (additional) financial support in the Netherlands: relatively new migrant churches and mosques tend to benefit less from such funding instruments. Many of these institutions do not own their buildings. Their place of worship is

¹ Literally translated a “church community”.

often located in an already existing building that is often relatively cheap and which was mostly attractive because of its convenient location. These types of buildings do not lend themselves well for renting to third parties for other purposes and there is often no funding available for maintenance or acquisition of a new building. All in all, these 'younger' institutions tend to rely more heavily on their own members for their funding compared to the traditional churches. Consequently, it can be very difficult to collect the financial resources for the construction of a new building. The case studies included some Islamic institutions that have been saving for the construction of a new mosque for years.

Differences between religious groups

The results of the survey show that foreign funding accounts for only a small portion of the income of the participating institutions. At the same time, it shows that foreign funding occurs among both Christian and Islamic institutions.

For **traditional Christian churches**, there are a few incidental cases of funding from individuals residing in countries neighbouring the Netherlands. Owing to a shrinking membership, demand for new buildings or expansion is limited among these institutions, which usually requires significant additional financial resources. Because of the historical embedding of these churches in Dutch society, these churches (especially Protestant) can rely on a national instead of an international network. This is one of the reasons why foreign funding seldomly occurs.

Migrant churches on the other hand often have close international ties between their diaspora in the Netherlands and their country of origin, for example through family connections or links between the church in the Netherlands and the foreign umbrella organisation to which the church belongs. According to literature and interviewees, a shortage of financial resources is one of the main issues migrant churches face. The need for additional funds makes it more likely that these churches will also look for funding abroad. The results of the survey confirm this to a certain extent. The case studies showed that some migrant churches also receive funding on a structural basis.

Finally, **Islamic institutions** receive both structural and occasional funding from abroad. The Diyanet mosques receive structural support from Turkey, as the Directorate of Religious Affairs of the Turkish government pays the salaries of their imams. The Moroccan government also sends imams to the Netherlands to support mosques during the holy month of Ramadan. Other types of support are more of an incidental nature. For example, two mosques in the case studies applied for foreign funding with charities in the Middle East to support the construction of their new building. Both mosques indicate that they never received any funding from abroad. Taken together, the various sources we consulted point to several dozen Islamic institutions for which there are indications that they applied for or received foreign funding. The financial value of such support ranges from several hundreds of euros for iftar meals or sacrificial animals to millions for the purchase or construction of new buildings. In some of these cases, mosque board members confirmed in the media that funders in the Middle East had been approached. Many of these institutions that received or applied for foreign funding have plans for construction or renovation. These mosques are typically of Moroccan origin and sources suggest that for many of them political Salafist influences play a role. Both forms of foreign funding of mosques in the Netherlands, structural or occasional, have been a recurrent subject of debate in recent years.

Undesirable influence

Based on the results of the survey, little can be concluded about possibly undesirable influence. Very few institutions that responded to the survey reported that the funding they received from abroad was conditional. None of these conditions could be regarded as ‘undesirable’, according to the definition of the Dutch Cabinet. Similarly, other sources also provide scant evidence that foreign funding is accompanied with explicit conditions, for example with regard to the appointment of board members or preachers. However, even if it is unconditional, financial support from religious (zakat) funds in countries such as Saudi-Arabia or Kuwait to mosques with political Salafist influences could raise questions about possible anti-integrative, undemocratic or discriminatory influences on a religious community in the Netherlands. The limited foreign funding to churches on the other hand, according to experts and other sources, is much less likely to originate from unfree, undemocratic countries with interests that are at odds with Dutch or European interests.

We analysed these questions in more depth by selecting some case studies that had been linked to foreign funding in the media. In our case studies, we used interviews and publicly available information, such as websites, social media and published annual accounts. We did not find any indication of direct foreign influence (political or religious; from states or umbrella organisations or other organisations) by for example setting explicit conditions for the financial support. In the past few months – partially due to the Parliamentary committee of inquiry on the undesirable influence of unfree countries (*POCOB*) – several news items appeared in the media about, for example, Diyanet and the influence the Turkish state has on ISN mosques. The information available in the public domain and the interviews with the board members of mosques did not indicate or confirm the presence of influence.

Relation between this study and the Parliamentary committee of inquiry on the undesirable influence of unfree countries (POCOB)

This study, commissioned by the Cabinet, was carried out concurrently with the investigation of the POCOB of the House of Representatives. The POCOB also focussed on foreign funding and undesirable influence, but it had a different approach. Firstly, the POCOB focused almost exclusively on Islamic institutions, whereas this study also includes Catholic and Protestant institutions. Secondly, the committee used a different methodology: nineteen experts and stakeholders/witnesses were questioned under oath and obliged by law to participate, whereas our study is based on voluntary participation and guaranteed confidentiality. Moreover, this study focuses less on well-documented cases of foreign funding and more on placing the phenomenon of foreign funding in a broader context.

The coinciding activities of the POCOB has had an impact on the efforts of our study. The public hearings, the media attention surrounding the POCOB and the negative public perception were regularly mentioned by (mostly) Islamic umbrella organisations and the board members of mosques, inter alia as a reason to refuse participation in the present study.

Methodological reflection

Analysing foreign funding of religious institutions in the Netherlands and the possible associated undesirable influence is complex. The following methodological limitations need to be kept in mind when interpreting the findings of this study:

- **Limited available information.** Publicly available information about indications of foreign funding is limited. Financial data published by religious institutions with a designation as an ANBI – public benefit organisations that have a number of tax advantages – does not differentiate between foreign funding and domestic funding. The sensitivity of the issue and the confidentiality of the information hinders the unconditional sharing of certain data, documents and analyses of government organisations at the level of individuals or individual organisations with the research team. Financial institutions and fraud investigation services do not share information about their investigations.
- **Quality of the available information.** The underlying evidence for the information about foreign funding and political Salafist institutions that we were able to gather (on the basis of news items and via the government) is not always verifiable and possibly incomplete.
- **Non-response.** Participation in the survey and study was voluntary. The success of the research design therefore depended on the willingness of religious institutions to share sensitive information. Institutions that were known, based on other sources, to have experience with applying for and/or receiving foreign funding were often not willing to offer information about their sources of funding in the survey.
- **Biases.** The responses of the respondents are not representative for the entire population of religious institutions within the largest religious communities in the Netherlands, due to selection biases (institutions not selected in the sample are not representative for the whole group), non-response bias (the institutions that did not respond, are not representative for the whole group) and self-reporting bias (the answers intentionally or unintentionally deviate from reality). In addition, triangulation shows that institutions associated with foreign funding are over-represented in the non-response group.
- **Public perception.** Foreign funding of religious institutions is a politically sensitive topic. Because of the media attention as well as the political attention before and especially during the study, getting umbrella organisations, experts and stakeholders to participate proved difficult. Their participation, however, appears to be very valuable for the willingness of their member organisations to take part in the study. If the umbrella organisation of a religious group did not cooperate, the response rate within that group was low. For Islamic institutions, regardless of whether they received foreign funding or not, the continued (negative) attention seems to have caused a certain degree of research and media fatigue.
- **Reluctance of experts and stakeholders.** A considerable number of the invited experts and stakeholders appeared to be unwilling to participate in the study because they felt not sufficiently knowledgeable or because they did not want to take part in an interview ‘on the record’.

- **Timing.** This study was conducted concurrently with the POCOB as well as the confinement measures in response to the COVID-19 pandemic, which resulted in the (temporary) closure of many religious institutions. This has had an impact on the availability of representatives for religious institutions and their willingness to participate in the study (both for the survey and the case studies).
- **Comparison between religious groups.** Based on the data gathered as part of this study, it is difficult to compare different religious groups. Firstly, because there are differences in the response rate per group; not all sub-samples are representative. Furthermore, Islamic institutions are difficult to compare with Protestant or Catholic institutions in this study, since not all Christian denominations have been included in the study for practical reasons. On the other hand, all identifiable Islamic institutions were invited to participate in the survey.
- **Units of research.** This study focuses on religious institutions and their sources of income. However, undesired influence may also manifest itself outside the four walls of a religious institution. Foreign funding or support of legal entities, individuals or groups of people within a religious community could have the same outcome. Moreover, intermediaries also appear to play an important role in aiding funding. These aspects have not been included in this study, as they were out of scope.

This study has resulted in relevant insights with respect to the central research question. At the same time, due to the very nature of the subject, methodological limitations and external factors, we have not been able to provide a quantitative estimate of the size of foreign funding nor a numerical estimate of the *relative* size of foreign funding. It can be concluded that a bottom-up approach has provided more information than what could be expected of a top-down approach based on the feasibility study of 2015. This can be attributed to the combination of (i) a quantitative approach employing a survey and triangulation using other sources, and (ii) a qualitative approach with interviews, literature review and case study analysis.

Conducting scientific research to provide a reliable and comprehensive estimate of the nature and size of foreign funding, as well as potential influence, is a difficult task. This complexity is to a great extent caused by the nature of the required data sources. This research requires gathering confidential and sensitive information, which can be difficult to unlock through scientific research as it is dependent on voluntary participation and the availability of sources in the public domain. Should a comprehensive overview of undesirable influence be necessary, one may need to require the seizure of documents, enforce testimonies and/or gain access to confidential information. To order the compulsory disclosure of sensitive information is not compliant with the principles of scientific research. It also raises the question whether such investigation would be a proportional instrument to use to answer the research question.