

CLASSIFICATION OF NON-GOVERNMENTAL ORGANISATIONS IN MODERN LEGAL SCHOLARSHIP: TOWARDS A MULTIDIMENSIONAL MODEL FOR DIGITAL GOVERNANCE

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Abstract.

The classification of non-governmental organisations (NGOs) is not merely a taxonomic exercise: the categories used by legal scholarship, public registers, statistical systems and funding platforms shape how civil society is described and governed. This article re-examines Ukrainian scholarly classifications of NGOs against the current Law of Ukraine „On Public Associations” and international statistical standards. Using doctrinal legal analysis, comparative classification analysis and conceptual modelling, it identifies three recurring problems in legacy typologies: reliance on repealed statutory criteria; conflation of legal status, membership and beneficiary orientation; and treatment of funding sources as a direct proxy for organisational autonomy. Particular attention is paid to the transition from the International Classification of Non-profit Organizations (ICNPO) to the United Nations International Classification of Non-profit and Third Sector Organizations (ICNP/TSO). The article proposes a multidimensional model based on four analytical axes: primary functional/economic activity, operational reach, beneficiary or constituency orientation, and resource/funding profile. Legal attributes, including legal-person status and all-Ukrainian status under Ukrainian law, are treated as a separate legal overlay rather than as substitutes for analytical classification. The model is further translated into a machine-readable metadata structure suitable for digital public registers, statistical systems and funding portals. Its practical value lies in enabling more accurate comparison and governance while avoiding the assumption that any single category determines an organisation’s independence, legitimacy or regulatory treatment.

Keywords: non-governmental organisations (NGOs); civil society; NGO classification; ICNP/TSO; digital governance; public associations.

1. INTRODUCTION

Non-governmental organisations are heterogeneous institutions. They differ in legal form, scale, field of activity, constituency, funding structure, relationship with public authorities and degree of formalisation. This diversity has generated numerous classifications in legal and social-science scholarship, but no single scheme can serve every purpose equally

well. A category that is useful for legal registration may be too coarse for statistical analysis; a functional classification may be well suited to national accounts but unable to describe who benefits from an organisation's work; and a funding classification may reveal patterns of resource dependence without determining the organisation's actual decision-making autonomy. Recent scholarship illustrates this functional diversity in fields as different as participation in United Nations human-rights reporting and disaster-risk reduction (Doyle et al., 2026; Vogel et al., 2026).

The problem is particularly visible in Ukraine because part of the earlier scholarly literature was constructed under the former Law of Ukraine „On Associations of Citizens“. Some criteria derived directly from that statute ceased to have the same legal meaning when the Law of Ukraine „On Public Associations“ entered into force. At the same time, the current law did not eliminate territorial questions from legal analysis. It establishes freedom to choose the territory of activity and retains a specific all-Ukrainian status for associations that satisfy statutory requirements. Consequently, the legal category of status must be distinguished from the empirical scale at which an organisation actually operates (Verkhovna Rada of Ukraine, 2012).

International standards have also evolved. The ICNPO developed by Salamon and Anheier (1996) provided a widely used functional classification for nonprofit institutions. In 2018, however, the United Nations published the Satellite Account on Non-profit and Related Institutions and Volunteer Work and introduced the International Classification of Non-profit and Third Sector Organizations (ICNP/TSO) as the first revision of ICNPO. The revised system preserves backward compatibility but expands the coverage and reorganises categories for contemporary statistical use (United Nations, 2018). A modern legal study of NGO classification should therefore treat ICNPO as a foundational historical model rather than as the latest international standard.

This issue also belongs to the agenda of digital and sustainable governance. Public registers, open-data portals, grant-management systems and civil-society dashboards increasingly require structured metadata. If legal status, functional activity, beneficiary orientation and funding profile are collapsed into one label, digital systems reproduce conceptual errors at scale. Conversely, a transparent multidimensional classification can improve interoperability, statistical visibility and policy analysis while preserving legal certainty and organisational self-government.

The aim of this article is to critically reassess selected approaches to the classification of NGOs in Ukrainian and international scholarship and to formulate a multidimensional model suitable for contemporary legal analysis and digital governance. The objectives are to: (1) separate repealed statutory criteria from still-relevant analytical criteria; (2) clarify the place of territorial scope and all-Ukrainian status under current Ukrainian law; (3) update the discussion from ICNPO to ICNP/TSO; (4) distinguish membership from beneficiary or constituency orientation; (5) reconceptualise funding as a resource-dependence dimension rather than a direct measure of autonomy; and (6) translate the resulting model into a practical metadata structure for digital governance.

2. MATERIALS AND METHODS

The study is doctrinal and conceptual rather than empirical. It combines formal-legal analysis, comparative classification analysis and conceptual modelling. The formal-legal component examines the current Law of Ukraine „On Public Associations” and the transition from the repealed Law of Ukraine „On Associations of Citizens”. The purpose is not to provide a complete account of the regulation of every type of civil-society organisation, but to determine which classification criteria retain legal relevance for public associations under the current statutory framework.

The comparative component examines selected Ukrainian scholarly classifications, particularly those proposed by Mendzhul (2009), Haieva (2017) and Kravchuk (2007), alongside the international functional tradition represented by ICNPO and the updated ICNP/TSO. Additional literature on nonprofit resource dependence is used to evaluate the claim that funding source can be treated as a proxy for organisational autonomy (Arvidson & Linde, 2021; Banks et al., 2015).

The conceptual-modelling stage evaluates each criterion according to four questions: what characteristic does it measure; whether the categories are sufficiently distinct to be useful; whether the criterion is legal, descriptive or analytical in nature; and whether it can be represented consistently in a digital register or statistical system. On that basis, a four-axis analytical model is proposed together with a separate legal overlay. No survey, interview, database coding exercise or quantitative measurement of NGOs was undertaken. The proposed model therefore requires empirical testing in future research.

3. RESULTS AND DISCUSSION

3.1 LEGACY UKRAINIAN CLASSIFICATIONS AND THE PROBLEM OF STATUTORY CHANGE

Mendzhul (2009) classified NGOs using criteria that included membership composition, field of activity, territorial scope, method of membership registration, method of legalisation, purpose of establishment and number of members. The historical value of this approach is clear: it captured the institutional environment existing under the Law of Ukraine „On Associations of Citizens”. Its direct use today, however, requires qualification. Criteria tied to the former procedures of legalisation and fixed or non-fixed membership registration cannot simply be reproduced as current legal categories after the repeal of that statute. The former statute on which part of that logic rested is now repealed (Verkhovna Rada of Ukraine, 1992).

The territorial criterion requires a more precise correction. It would be inaccurate to state that territorial status disappeared entirely under the current law. Article 3 of the Law of Ukraine „On Public Associations” recognises free choice of the territory of activity, while Article 19 retains an all-Ukrainian status that may be confirmed by a registered public association meeting the statutory conditions (Verkhovna Rada of Ukraine, 2012). Accordingly, two different concepts must be separated. The first is legal status, including the specific statutory category of all-Ukrainian status. The second is operational reach: the geographic area

in which an organisation actually conducts sustained activities. Local, regional, national and transnational reach remain useful analytical descriptors, but they should not be presented as a complete list of current statutory statuses.

A similar distinction is needed for membership. Membership is a legally and organisationally relevant attribute of many associations, but it does not necessarily identify the group that benefits from the organisation's work. A professional association may primarily serve its members; a youth organisation may involve adult organisers while directing programmes towards young people; a humanitarian NGO may have a small professional membership but serve a large external population. Classification should therefore record membership structure where legally relevant while using a separate beneficiary or constituency dimension to describe social orientation.

The public-benefit/private-benefit distinction also requires moderation rather than wholesale rejection. Member-serving and mutual-benefit organisations exist and can be analytically distinguished from organisations whose principal activities are directed to the wider public or external beneficiary groups. The difficulty lies in treating the distinction as an undefined binary. A more useful model asks who the principal beneficiaries or constituencies are and allows mixed orientations, rather than presuming that every targeted activity is either purely public or purely private.

Sector-specific classifications remain useful when their limits are stated explicitly. For example, Vakhovych and Smolych (2023) classify Ukrainian business-support NGOs through legal and functional characteristics and assess organisational, coalition and sectoral capacity. Such models are valuable for a defined field but should not automatically be generalised to the entire civil-society sector.

3.2 FROM ICNPO TO ICNP/TSO: UPDATING THE INTERNATIONAL REFERENCE POINT

The International Classification of Non-profit Organizations developed by Salamon and Anheier (1996) became an influential framework because it organised nonprofit institutions principally by field of activity. Its functional logic remains valuable, and its residual category for organisations not elsewhere classified recognised that civil society continuously produces new organisational forms.

For current international comparison, however, the 2018 United Nations Satellite Account is the more appropriate reference point. It describes ICNP/TSO as the first revision of ICNPO and recommends it for classification of nonprofit and related third-sector institutions. ICNP/TSO retains the basic structure of ICNPO while introducing new fields, reconfiguring groups and improving correspondence with the International Standard Industrial Classification. It classifies institutions by economic activity and provides hierarchical sections, groups and subgroups; the numeral 9 is reserved for catch-all categories not elsewhere classified (United Nations, 2018).

This update has two implications for legal scholarship. First, a contemporary study should not present the 1996 ICNPO categories as if they were the latest international statistical standard. Second, the logic of ICNP/TSO supports the use of a primary functional or economic-activity axis, but it does not by itself answer legal questions about status, constituency,

governance relations or funding. The international statistical classification and the proposed legal-governance model therefore perform complementary rather than competing functions.

3.3 EVALUATING RECURRENT CLASSIFICATION CRITERIA

Table 1. Evaluation of recurrent NGO classification criteria in contemporary legal analysis

Criterion	Current value	Main problem	Recommended treatment
Legalisation / membership-registration method	Low as a current classification axis	Derived from repealed statutory procedures	Use only historically; replace with current legal attributes
Legal form and legal-person status	High legal relevance	Often confused with social or functional type	Record as a separate legal overlay
All-Ukrainian status	High where applicable	May be incorrectly treated as the same as operational reach	Record as a statutory legal attribute under current law
Field / functional activity	High	Many NGOs are multifunctional	Use primary activity plus secondary activity tags; align where possible with ICNP/TSO
Territorial scope	High analytically	Can be mistaken for statutory status	Use as operational reach: local, regional, national, transnational
Membership composition	Medium	Does not necessarily identify beneficiaries	Keep as organisational metadata; do not substitute for beneficiary orientation
Beneficiary / constituency orientation	High	Categories may overlap	Allow multiple or mixed beneficiary groups
Number of members	Low without thresholds	Arbitrary boundaries between “mass” and “ordinary” organisations	Avoid as a universal typology unless operational thresholds are defined
Funding source	High as a resource-profile dimension	Does not mechanically determine autonomy	Use to analyse dependence, accountability and diversification; never as an autonomy score
Relationship with the state	Potentially high	Relationships change across programmes and over time	Treat as contextual/relational metadata rather than a fixed organisational type

Note. Authors’ synthesis based on the current Ukrainian legal framework, the reviewed scholarship and international classification standards.

3.4 THE PROPOSED MULTIDIMENSIONAL CLASSIFICATION MODEL

The analysis supports a model that separates legal attributes from analytical classification. Legal attributes answer the question „what is the organisation in law?”; analytical dimensions answer questions about what it does, where it works, whom it principally serves and how it is resourced. This separation is important because a public association may have the same legal form as another association while differing substantially in function, reach, constituency and funding structure.

The proposed model contains four complementary analytical axes. None of them is inten-

ded to produce a single permanent label. Rather, together they create a profile that can be updated when an organisation changes programmes, territory or funding structure.

Table 2. Proposed multidimensional classification model for NGOs

Analytical axis	Classification question	Illustrative categories	Primary governance use
1. Primary functional / economic activity	What does the organisation principally do?	Education; health; social services; culture; environmental protection; advocacy; professional services; philanthropy; other/not elsewhere classified	Statistics; sector mapping; consultation; programme matching; comparison with ICNP/TSO
2. Operational reach	At what geographic scale are activities actually delivered?	Local; regional; national; transnational/international; multi-level	Coverage analysis; regional policy; service-access mapping; cross-border cooperation
3. Beneficiary / constituency orientation	Who principally benefits from or is represented by the organisation?	General public/community; defined social group; vulnerable groups; members/profession; institutional beneficiaries; mixed	Targeting analysis; inclusion monitoring; representation and accountability assessment
4. Resource / funding profile	What resource streams sustain the organisation?	Grant/donor-dominant; donations/member contributions; contracts or earned income; philanthropic/endowment; mixed/diversified	Resource-dependence analysis; transparency design; financial resilience and funding-platform metadata

Note. The categories are illustrative rather than exhaustive. The model is designed to permit multiple secondary tags and periodic updating.

3.5 FUNCTIONAL ORIENTATION AS THE PRIMARY COMPARATIVE AXIS

Functional orientation should remain the primary axis for broad comparison because it answers the most basic substantive question: what activity does the organisation perform? This is also the dimension most directly comparable with ICNP/TSO. For organisations with multiple programmes, the model should distinguish a primary activity from secondary activities. The primary activity may be identified by the activity that accounts for the largest share of expenditure, personnel, programme volume or another transparent indicator appropriate to the dataset. Secondary tags prevent the loss of information that would result from forcing multifunctional NGOs into a single exclusive category.

The category „not elsewhere classified” should be retained, but its role should be understood correctly. It is not evidence of conceptual failure; it is a controlled residual category that allows the system to absorb new forms of civic activity without immediately redesigning the entire classification. This is consistent with the updated ICNP/TSO structure, which reserves catch-all codes for activities not otherwise classified (United Nations, 2018).

3.6 OPERATIONAL REACH: ANALYTICAL SCALE VERSUS LEGAL STATUS

Operational reach should describe actual activity rather than simply replicate a historical legal status. A local organisation may participate in a national coalition; a national organisation may implement only a limited set of programmes in selected regions; and a Ukrainian

organisation may participate in cross-border networks without acquiring a distinct territorial status under domestic law. The classification should therefore permit both a primary reach category and, where needed, multiple territorial tags.

This approach is compatible with the current Ukrainian principle of free choice of territory for operation. It also prevents a legal error: all-Ukrainian status under Article 19 is not synonymous with the analytical category of national operational reach. The former is a statutory attribute confirmed under defined conditions; the latter is an empirical description of organisational activity. Digital public registers and scholarly datasets should store these as separate fields.

3.7 BENEFICIARIES, CONSTITUENCIES AND MEMBERSHIP

The beneficiary axis is the principal refinement proposed in place of older uses of „membership composition” as a proxy for social orientation. It distinguishes internal organisational structure from external social function. Beneficiary categories may include the general public, a geographic community, children and young people, internally displaced persons, veterans, persons with disabilities, professional groups, enterprises, other civil-society organisations or mixed populations.

This dimension must remain flexible because beneficiaries and represented constituencies are not always identical. Advocacy organisations may represent a constituency without providing direct services; professional associations may serve members while also producing public benefits; grant-making foundations may support other organisations rather than individuals. The model therefore uses the broader expression beneficiary/constituency orientation and permits multiple categories where necessary.

3.8 RESOURCE AND FUNDING PROFILE: FROM DETERMINISTIC CLAIMS TO RESOURCE-DEPENDENCE ANALYSIS

Funding is analytically important, but the original proposition that a funding source directly determines an NGO’s institutional autonomy is too strong. Resource-dependence scholarship shows a more complex relationship. External funding can create control mechanisms, reporting obligations and incentives for mission adaptation, but autonomy depends on the terms of the funding relationship, the organisation’s bargaining power, diversification, alternative resources and governance capacity (Arvidson & Linde, 2021; Banks et al., 2015).

Accordingly, the model replaces an autonomy ranking with a resource/funding profile. A grant-dominant organisation may face donor conditions but still preserve substantial discretion; an organisation financed by many small donations may enjoy diversified income yet remain dependent on reputational expectations; a contractor may be constrained by procurement specifications; and a mixed model may reduce concentration risk without eliminating external accountability. The correct inference is therefore that resource structure can shape patterns of dependence and accountability, not that one source is inherently more autonomous than another.

This distinction is also important for regulatory fairness. Funding information may legitimately support transparency, financial-risk analysis or programme eligibility, but it should not automatically trigger assumptions about legitimacy, independence or political alignment. A classification system should describe the resource structure first and leave evaluative conclusions to a separate, evidence-based assessment.

3.9 FROM LEGAL TYPOLOGY TO DIGITAL GOVERNANCE METADATA

The practical significance of the proposed model becomes clearer when it is translated into digital governance. Contemporary public administration increasingly relies on electronic registers, open-data portals, digital grant platforms and automated statistical reporting. A digital system needs fields that are stable enough to compare organisations but flexible enough to reflect organisational change. For that reason, the classification should be implemented as structured metadata rather than as one exclusive NGO type.

The legal overlay should be stored separately from analytical dimensions. For Ukrainian public associations, relevant legal fields include organisational form, legal-person status and, where applicable, confirmed all-Ukrainian status. Analytical fields should then describe activity, reach, beneficiaries and resource profile. Each field should have a source or evidence basis, a date of last update and, where possible, controlled vocabularies aligned with international standards.

Table 3. Minimum metadata structure for a digital NGO register or analytical database

Metadata field	Purpose	Design rule
Legal form / legal-person status	Records the organisation's current legal position	Mandatory legal field; do not infer social function from it
All-Ukrainian status, if applicable	Records the specific statutory status under Ukrainian law	Separate boolean/status field; do not use as a substitute for operational reach
Primary activity code	Supports comparison and statistics	Prefer alignment with ICNP/TSO or a mapped national code
Secondary activity codes	Preserves multifunctionality	Allow multiple values
Operational reach	Describes actual geographic scale	Use controlled categories and update when programmes change
Beneficiary / constituency tags	Describes social orientation	Allow multiple values; distinguish from membership
Resource / funding profile	Supports transparency and dependence analysis	Use descriptive categories; never calculate autonomy automatically
Provenance and update date	Supports accountability and data quality	Record source of information and date of verification

Note. A machine-readable implementation should preserve source provenance and allow updates rather than treating classification as permanent.

3.10 GOVERNANCE IMPLICATIONS AND SAFEGUARDS

A multidimensional classification can improve sustainable governance in at least four ways. First, it increases statistical visibility by enabling public authorities and researchers to distinguish fields of activity without discarding legal attributes. Second, it supports better policy targeting because beneficiary and territorial data can be analysed independently. Third, it improves interoperability between public registers, statistical systems and funding platforms when shared vocabularies are used. Fourth, it reduces the need for repeated statutory redesign when new forms of civic activity emerge, because secondary tags and residual categories can accommodate organisational change.

At the same time, classification creates governance risks. A dataset may become discriminatory if funding source is treated as proof of dependence or political alignment; a single activity code may erase multifunctionality; beneficiary categories may disclose sensitive information about vulnerable groups; and automated systems may convert descriptive metadata into eligibility decisions without adequate review. For these reasons, digital implementation should follow proportionality, data-minimisation and contestability principles. Organisations should be able to correct inaccurate metadata, and consequential decisions should not rely on one classification field in isolation.

The model therefore does not propose a new statutory hierarchy of NGOs. Its purpose is narrower and more defensible: to provide a legal-analytical framework that distinguishes what the law formally recognises from the descriptive dimensions required for contemporary governance, statistics and funding analysis.

4. LIMITATIONS AND DIRECTIONS FOR FURTHER RESEARCH

The study has several limitations. First, it is conceptual and doctrinal; the proposed model has not been tested against a large administrative dataset of Ukrainian NGOs. Second, the term NGO covers organisations governed by different legal regimes, while the formal-legal analysis here focuses primarily on public associations regulated by the Law of Ukraine „On Public Associations”. Charitable organisations, religious organisations, trade unions and other institutional forms may require additional legal overlays. Third, classification is purpose-dependent: a system designed for national statistics may need different detail from a grant-management platform or academic database.

Future research should therefore test the model on real registry and organisational data, develop coding rules for multifunctional organisations, examine correspondence between Ukrainian administrative classifications and ICNP/TSO, and evaluate whether beneficiary and resource-profile fields can be collected without imposing disproportionate reporting burdens. A separate empirical question is whether funding diversification correlates with autonomy or resilience in the Ukrainian civil-society sector; this should be measured rather than assumed.

5. CONCLUSIONS

The classification of NGOs remains a relevant problem of legal scholarship because the categories used to describe civil society have practical consequences for registration, statistics, policy analysis and funding. The review demonstrates that legacy classifications cannot be transferred mechanically into the current legal environment. Criteria derived from repealed legalisation procedures should be treated historically, while current legal attributes must be read directly from the Law of Ukraine „On Public Associations”.

The study makes three principal corrections to the earlier classification logic. First, territorial analysis must distinguish operational reach from statutory status: the current Ukrainian law combines freedom to choose the territory of activity with a specific all-Ukrainian status. Second, membership should not be used as a substitute for beneficiary or constituency orientation. Third, source of funding should be treated as a resource-dependence dimension rather than as a direct measure of organisational autonomy.

The proposed model therefore combines four analytical axes: primary functional/economic activity, operational reach, beneficiary/constituency orientation, and resource/funding profile. Legal form, legal-person status and all-Ukrainian status operate as a separate legal overlay. This design preserves the original aim of constructing an integrated classification while avoiding the conceptual problem of mixing legal status with descriptive social characteristics.

A further contribution is the update from ICNPO to the United Nations ICNP/TSO framework. ICNPO remains historically important, but contemporary international statistical practice provides a revised classification with expanded fields, hierarchical coding and residual categories. Aligning the functional axis of the proposed model with ICNP/TSO increases its comparative value without requiring legal scholarship to adopt a purely statistical approach.

Finally, the model is suited to digital governance because it can be represented as machine-readable metadata rather than a single fixed organisational label. Such a structure can support public registers, civil-society statistics and funding platforms while maintaining clear boundaries between descriptive classification and legal judgement. The model should therefore be understood not as a new hierarchy of civil society, but as an open analytical architecture for more accurate, interoperable and sustainable governance of information about NGOs.

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CONFLICTS OF INTEREST

The authors declare no conflicts of interest.

DATA AVAILABILITY

No new empirical dataset was created or analysed. The study is based on publicly available legislation, international classification documents and published scholarship cited in the References.

ETHICS STATEMENT

The study did not involve human participants, personal data collection or experimental procedures; therefore, research ethics approval was not required.

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