

### ABOUT THIS WORK

This work is part of the Lifescape Project's [Rewilding Law Innovation Lab](#), through which we share practical learning from working with projects on the ground to overcome potential legal barriers or maximise positive legal impact for rewilding. We want other organisations and rewilding practitioners to adapt and reuse it, so the impact of our legal innovation is upscaled. We work to identify opportunities for wider legal and policy reform that could better support rewilding at scale. Our aim is not only to help projects navigate existing systems, but to help shape legal systems better equipped for the environmental challenges of the future.

Rewilding needs law that can keep up – find out about our [Rewilding Law Innovation Lab](#) on our [website](#).



### AT A GLANCE

**Collaboration in practice.** This case study is part of a collaboration between [The Lifescape Project](#), [Rewilding Portugal](#) and [Rewilding Europe](#). It builds on systemic issues identified in various rewilding landscapes and developed in the [Rewilding Law Hub](#) legal guidance notes. It shares practical learnings from work on the ground to understand how existing legal frameworks can support rewilding, where legal barriers remain, and where targeted legal change may be needed.

**What happened?** We are working with Rewilding Portugal and local law firm PLMJ to establish a “foundation” to hold Rewilding Portugal’s land and assets. By creating a foundation to hold these assets and land, we are adding a layer of protection to Rewilding Portugal’s existing ownership of the land because there is public oversight of foundations to ensure that their assets are managed for the stated purpose in the long term. Once the foundation is established, the roughly 1200 hectares of land owned by Rewilding Portugal in the Greater Côa Valley in northern Portugal, along with any land acquired in the future, will be held by the foundation, securing its rewilding purpose for the long term.

**Why does it matter?** Rewilding needs continuity. Land, ecological processes, restoration of ecosystems, community relationships, and funding structures often need to last beyond the current team, board, or funding cycles. By holding land and assets in a foundation, Rewilding Portugal is creating as much certainty as possible that its land will always be managed for rewilding purposes. This is because the purpose and management of a foundation are built into its constitutional documents and subject to public oversight. This means that the 1200 hectares owned and a further 1000 hectares of land which Rewilding Portugal manages in the Greater Côa Valley can be part of a wider 120,000-hectare wildlife corridor vision.

**Main lesson.** Owning land does not guarantee it stays dedicated to rewilding. An association is built around its members and can change course or dissolve, whereas a foundation binds assets irrevocably to a stated purpose under public oversight, so the mission survives changes of people and priorities. That durability is what a foundation adds beyond ownership under legal structures such as an association.

## WHY THIS MATTERS

Rewilding has to outlast the people and organisations that start it. Land, restoration of ecosystems, partnerships, and funding all need to hold together across decades, far longer than any board, team, or funding cycle. Owning land is a strong start, and Rewilding Portugal already owns much of the land it works on. However, it is currently established as an “association” (a common legal structure), the purpose and mission of which could be changed by future associates, meaning that the land-use could also change. And even if the association were one day to collapse, the land it owns would likely be sold and its use possibly changed.

A foundation provides an answer to that weakness because the rewilding mission is built into its constitutional documents and cannot be changed, whoever is in charge. Unlike an association, which is based on its membership, a foundation’s assets are bound to its purpose under public oversight. Even if the foundation is one day wound up, its assets do not simply revert to its founders. Under the foundation’s statutes, they pass to another organisation pursuing a similar purpose (and Portuguese law reinforces this, directing remaining assets on extinction to a like-purpose association or foundation). The dedication to rewilding is therefore ensured by the statutes and the law, rather than depending on the continuity, or the choices, of any single organisation.

This distinction and the possibility offered by the foundation structure was well understood by Rewilding Portugal. Although it holds land, manages assets, receives funding, works with partners all under the pursuit of its purpose, its Board of Directors wanted to protect against the possibility that its members could, whilst the association continued, change its purpose or dispose of its land without external oversight, leaving the long-term security of its holdings dependent on a purpose they remained free to alter. The mission would rest on the goodwill and continuity of whoever happened to be in charge.

For the reasons explained above, moving its land and assets into a foundation closes that gap.

## Replicating this approach

This is a route practitioners and other organisations can take. As far as we know, this would be the first Portuguese foundation dedicated to rewilding, but the model is well proven elsewhere in Europe. Rewilding Europe is a Dutch foundation, Rewilding Spain is a Spanish one, and Rewilding Rhodopes is a Bulgarian foundation. More broadly, foundations dedicated to a public interest purpose exist in comparable form across most European jurisdictions and many beyond.

If a rewilding organisation owns or control land and wants to protect its rewilding purpose beyond the current team or board, a foundation may be worth considering. The steps and lessons in this note are intended to help practitioners and organisations judge whether it fits their situation.



## What is a foundation and why is it useful for rewilding?

A foundation is a legal entity endowed with sufficient assets that are irrevocably dedicated to a defined, socially valuable purpose set out in its statutes.

Unlike an association, which is built around its members and can change direction or be wound up as they decide, a foundation's purpose and assets are not at the discretion of a shifting membership but determined at the outset in its constitutional documents.

Environmental protection and the safeguarding of natural heritage are among the legally recognised social purposes a foundation may pursue, which makes the model directly available to rewilding.

That distinction is what makes the model valuable for rewilding. Because the legal focus is the purpose and the assets dedicated to it, a foundation can hold land, funding, rights, contracts, and activities in a way designed to stay aligned with rewilding over time, beyond the tenure of any particular team, board, or funder.

Three features give this real practical weight:

- 1. Assets are bound to the purpose.** Once committed to the foundation, land and assets are tied to the rewilding mission set out in the statutes. As assets essential to that purpose, they cannot simply be sold off without external authorisation.
- 2. There is external, ongoing oversight.** A foundation is supervised by a public authority. In practice, this is not nominal: a foundation must declare its governing bodies and file audited annual accounts, and publish its statutes, accounts, and activity reports openly. Where it receives public financial support, as this foundation is likely to, its use of that support falls under further financial control. This public accountability ensures that the foundation's missions is being properly pursued and doesn't rely solely on the goodwill of whoever is in charge.
- 3. The purpose survives the organisation.** Even if the foundation is one day wound up, its assets cannot revert to its founders, they must pass to another organisation pursuing a similar purpose. The dedication of the assets to rewilding therefore outlasts the structure itself. This protection exists by law, but we decided to go further and we carefully drafted a dedicated provision in the statutes to govern extinction and where the assets would go.

By transferring its assets and activities into that structure, Rewilding Portugal adds a layer of protection at an institutional level by creating a durable legal structure around the mission, the assets, and the governance arrangements needed to keep land committed to rewilding in the long-term.

This does not replace the work of protecting individual areas of land for rewilding and Rewilding Portugal is continuing to also protect specific land holdings for rewilding where possible.

For example, we have also worked together to use a superficies right to protect over 30 hectares of land it manages on behalf of a third-party landowner. The two operate at different levels: the foundation secures the institution and its mission, and tools like the superficies right secure rights over specific parcels of land.

Agreeing that a foundation was the appropriate legal form, though, was only the starting point. The real work was agreeing the institutional design. To achieve this The Lifescape Project and PLMJ identified and developed the legal options and presented them to Rewilding Portugal so it could weigh the choices and take the final decisions.

It was necessary to translate that agreement into a workable set of statutes and supporting documents that all key parties could stand behind.

This is not a quirk of this project: under Portuguese law, the statutes are the permanent benchmark against which the foundation is scrutinised, and a public authority can later step in, including to extinguish a foundation, if its actual activities drift from the purpose set out in its founding documents.

Ensuring that the core design is carefully established at the outset is, therefore, essential to minimise the risk of more significant issues emerging later on.

## How the process works in practice

In Portugal, foundations are addressed in the general regime of legal persons in the Civil Code, but the main statutory framework is the Lei Quadro das Fundações. In practice, creating a foundation is about establishing three things: a clear purpose, assets dedicated to that purpose, and recognition by the competent public authority.

A foundation is not fully operational simply because its founders decide to create it. In Portugal the process has several stages (see table).

These steps look linear, but in this case, we learnt that they should not all progress at the same pace. The statutes and assets position should be substantially agreed before the project runs too far to the later and harder to reverse steps such as booking the notary to sign the deed, preparing the recognition request, setting up banking, or transferring assets.

We have created a checklist at the end of this document which summarises the main procedural steps followed by Rewilding Portugal.

STAGES	STEPS	DETAIL
1	<b>Creation by a formal act</b>	Usually a public deed or equivalent authenticated document, identifying the foundation's purpose, the assets dedicated to it, and how it will be organised and function.
2	<b>Recognition by a competent authority</b>	<p>This is what it gives the foundation legal personality and is a substantive step, not a formality: the authority examines whether the foundation is of social interest, whether the assets are sufficient, and whether the statutes and creation documents comply with the applicable legal requirements.</p> <p>Unclear purposes, insufficient assets, non-compliant statutes, or doubts about the assets can delay or jeopardise recognition. The decision is taken within a set statutory period once a complete request is submitted.</p>
3	<b>Dealing with the practical setps</b>	Choosing and reserving the foundation's name; preparing the statutes; identifying the founders or founder; confirming the initial endowment of assets (e.g. cash, land, rights, or other assets) and gathering evidence of their ownership; executing the public deed or authenticated document; submitting the recognition request to the competent authority; and completing post-recognition steps, including publication, registration, beneficial ownership, tax and accounting formalities.
4	<b>Land needs early attention</b>	<p>Where land is to form part of the foundation's endowment, the preparation should start early. The relevant land should be correctly identified, and any mapping, registry, tax, or ownership issues should be addressed as soon as possible.</p> <p>In Portugal this includes checking BUPi (the national land-mapping system) registration and consistency between land registry, tax, and mapping records.</p> <p>Other jurisdictions have their own cadastral or land-record checks worth clearing before the assets are committed.</p>

## What has happened so far

The foundation plan grew out of the Lifescape Project's legal research. Working with PLMJ, we produced a [legal guidance note](#) on the options of securing land for rewilding in Portugal, and the idea of the foundation emerged from that work. We proposed it to Rewilding Portugal, which faced exactly the gap described above, and it agreed to explore the idea, so the Lifescape Project, PLMJ, and Rewilding Portugal came together as a team to design and establish the foundation.

The foundation is being established by Rewilding Portugal, as founder, with its statutes and governance now substantially settled.

The core design work – agreeing the mission, governing bodies, rules on decision-making, endowment, rules on assets, the relationship with the existing association (whose land, assets, and contracts are intended to transfer to the foundation), and the rules governing extinction and where assets should go if the foundation ceases to exist – has been the main focus to date, reflecting that these are the provisions that give the structure its durability. The exact legal route for that transfer from the existing association, and its tax and employment consequences, is still being worked through.

The next stages are the formal incorporation, recognition by the competent authority, and the post-recognition formalities. Rewilding Portugal is also considering whether to apply for public utility status for the foundation (estatuto de utilidade pública). This is a separate, later step that brings tax and other benefits in return for enhanced reporting, limits on personnel cost, and a requirement to obtain authorisation before disposing of assets essential to the foundation's purpose.



Bruno D'Amicis/Rewilding Europe

## What this model can and cannot do

A foundation establishes a long-term institutional home for land and assets dedicated to rewilding. It may be particularly useful where a rewilding organisation already owns or controls land and the question is how to protect that purpose into the future.

Land held in a foundation is still subject to e.g. registry checks, asset transfers, tax analysis, rules on planning, hunting, protected areas, forestry, or practical land management agreements.

Hands-on land management can sit with the foundation or with partners under separate agreements. To ensure the strongest protection possible, especially for land that is not owned by the foundation, other legal mechanisms to protect specific areas of land should also still be secured.

There is also a financial threshold that determines whether it is a realistic option. Under Portuguese law, currently, a foundation's initial endowment must be at least EUR 250,000. It must include a cash portion: as a rule, at least 30% of the total, and in any case, no less than EUR 100,000, with the remainder able to take the form of land or other assets. The endowment must be evidenced and accepted as sufficient for the foundation's purpose before it can be recognised. This is a real gate on eligibility, so organisations considering this route should check the current figures early and assess whether they have, or can dedicate, assets of that scale.

More broadly, three things largely determine whether a foundation is a realistic option: a purpose that qualifies as being of social interest (rewilding and natural heritage protection do); an initial endowment that meets the legal minimum and is sufficient for that purpose; and the capacity to put compliant statutes and governance in place. An organisation that has, or can dedicate, land and assets of the required scale, together with a clear long-term rewilding purpose, is well placed to consider this route.

## How to set up a foundation: a step-by-step guide

This checklist (Phases 1-5) is based on our experience working with Rewilding Portugal and follows the sequence we worked through. It is intended as a practical guide for practitioners or for other organisations who may wish to create a foundation for rewilding purposes. The process should always be checked with local legal, tax, and accounting advisers, especially where land, property rights, or other non-cash assets will form part of the initial endowment.

Phase 1 - Settle the Core Design		
Before starting, secure the right support: experienced foundation advisers, alongside strong legal and tax input, to reduce friction throughout the process.		
STEPS	WHAT NEEDS TO HAPPEN	TIMING/COST
<b>1. Agree the drafting and approve the process</b>	Before detailed drafting begins, identify who will comment on statutes, how comments will be consolidated, what the deadlines are, and who has final decision-making authority to confirm the final position.	This should happen at the start. It is a process point, not a legal formality.
<b>2. Identify and invite the members of the governing bodies</b>	Identify credible, skilled people for each of the foundation's governing bodies, and approach them to confirm their interest and commitment. Prepare separate invitation lists for each body, then formalise the invitations.	This should happen early, so that all members can be named in the statutes and recognition request.
<b>3. Substantially agree the statutes and asset position</b>	Agree the foundation's mission, activities, governance bodies, competences, decision thresholds, asset rules, rules on conflict of interest, amendment rules, extinction clause, and where the assets would go in case of extinction. Confirm how land, rights, or other assets will be evidenced and valued.	This should be treated as the first major milestone before advancing too far with procedural steps.

### Key documents and information

This phase involves preparing a working draft of the statutes. We also found a decision log to be very useful. We used it to record key issues, comments received, decisions taken, who approved them, and whether the issue was closed. This helps avoid repeatedly reopening the same points.

Key Statutory Design Choices		
These are the key elements of the foundation's statutes that will need to be agreed and will dictate how the foundation will work in practice		
DESIGN CHOICE	WHY IT MATTERS	FRICTION POINT
<b>Mission and purpose</b>	Defines what the foundation exists to protect.	Too vague may weaken recognition; too narrow may limit future work.
<b>Activities</b>	Allows the foundation to operate in practice.	Too broad may look unfocused; too narrow may restrict delivery.
<b>Endowment and assets</b>	Recognition depends on sufficient and evidenced assets.	Land, rights, valuation, tax and registry evidence can delay the process.
<b>Asset lock</b>	Keeps land and income dedicated to the mission.	Needs to protect core land without making management impossible.
<b>Governance bodies</b>	Allocates management, oversight and mission protection.	Overlap causes confusion; weak safeguards reduce credibility.
<b>Competences</b>	Defines who does what.	Unclear powers cause repeated redrafting.
<b>Decision thresholds</b>	Protects major decisions.	Too low weakens safeguards; too high may paralyse the foundation.
<b>Extinction and asset destination</b>	Protects assets if the foundation ends.	Must be clear enough to avoid discretion, but flexible enough to work.

### Practicalities

This was one of the clearest lessons from our experience: we spent significant time on the statutes, and provisions that looked settled were reopened more than once. Future projects should avoid moving too far into procedural steps whilst core statutory provisions, land records, or questions about the foundation's assets remain open. If the foundation may later seek public utility status (*estatuto de utilidad pública*), this should be considered from the start: the statutes should be clean, defensible, and coherent.

## Phase 2 - Prepare the foundation

STEP	WHAT NEEDS TO HAPPEN	TIMING/COST
<b>4. Reserve the foundation's name</b>	Request a name certificate (certificado de admissibilidade de firma (CAF)) from the National Registry of Legal Persons (Registo Nacional de Pessoas Colectivas – RNPC)	Normally issued within 10 days, or 48 hours if urgent. Valid for three months. Cost: EUR 75; or EUR 150 if urgent.
<b>5. Finalise the statutes</b>	Prepare the foundation's constitutional document in final or near final form.	Should be completed during the validity period of the name certificate.
<b>6. Make banking arrangements</b>	Open the bank account for founding contributions and donations. This may require documentation, which is not easy to gather in short time.	This should start early as the process can be slow and the requirements may vary from institution to institution.

### Key documents and information

For the name certificate, practitioners will need the founders' identification details, proposed foundation name, purpose, main and secondary activities, economic activity code (CAE), and municipality of its registered office. It is sensible to prepare at least three possible names, in order of preference, and the word "Foundation" (Fundação) must be included in the name. The statutes will need to meet minimum legal requirements and must include name and registered office, founder identification, legal nature and purpose, initial endowment, mission, internal organisation and governance, and rules on transformation or extinction, including where the assets would go in case of extinction.

### Practicalities

The name certificate (CAF) is valid only for a limited period (90 days). Practitioners should avoid requesting it too early if the statutes are still materially unsettled, otherwise the certificate may expire whilst issues are still being negotiated.

## Phase 3 - Create the foundation

STEP	WHAT NEEDS TO HAPPEN	TIMING/COST
<b>7. Execute the deed or authenticated document</b>	Incorporate the foundation by public deed before a notary; or by authenticated private document.	Normally issued within 10 days, or 48 hours if urgent. Valid for three months. Cost: EUR 75; or EUR 150 if urgent.

### Key documents and information

The notary will need to see the name eligibility certificate (CAF), final statutes, identification of the founder or founders, and details of the foundation's initial assets and governing body members. If the founder(s) cannot attend in person, they may need to be represented by an authenticated power of attorney, apostilled if executed abroad.

### Practicalities

Before booking the notary to sign the deed, the statutes should be finalised. Later changes may still be possible if technically required, but major governance, asset, extinction, or decision-threshold issues should not still be open. Where the initial endowment includes land, property rights or other non-cash assets, practitioners should confirm early on how those assets will be evidenced and valued.

## Phase 4 - Apply for recognition

STEP	WHAT NEEDS TO HAPPEN	TIMING/COST
<b>8. Submit the recognition request</b>	Apply electronically to the Secretary-General of the Presidency of the Council of Ministers through the <a href="#">ePortugal portal</a> .	Must be submitted within 180 days of creation. Legal decision period: 90 days, or 30 days under the simplified procedure. In practice, deadlines may not always be met.

### Practicalities

Recognition is the critical approval stage. It is the point at which the competent authority assesses whether the foundation can acquire legal personality. Practitioners should treat this as a legal and evidentiary submission, not merely an administrative filing. Recognition may be refused if required elements are missing, the purpose is not considered to be of social interest, the assets are insufficient, the statutes do not comply with the law, there are defects in the creation documents, the act creating the foundation is voidable, or there are doubts or disputes over the assets.

Practitioners should confirm the current threshold and how non-cash assets are valued, as these requirements can change. For rewinding foundations, this means the land and asset evidence should be prepared carefully. Land records, tax records, [BUPi](#) or cadastral records, valuations, ownership documents and any rights affecting the land should be checked before submission.

### Key documents and information

This is the most document-heavy stage. It may require:

- applicant identification and proof of legitimacy;
- copy of the deed establishing the foundation;
- identification of founders and their contributions;
- memorandum describing the foundation's purpose, mission and activity areas;
- evidence of the initial endowment and its sufficiency;
- bank statement proving the cash allocated to the foundation;
- detailed list of assets assigned to the foundation and donations made to it;
- expert valuation of movable and immovable assets;
- statement that there are no doubts or disputes about the assets;
- statutes of the foundation and date of publication;
- branch office addresses, if any;
- names of governing body members.

Where land is part in the initial endowment, additional documents may be required, including proof of registration status, proof of ownership, and evidence that public entities have waived legal pre-emption rights where applicable.

## Phase 5 - Complete post-recognition formalities

STEP	WHAT NEEDS TO HAPPEN	TIMING/COST
<b>9. Publish recognition</b>	Recognition is published in the Official Gazette (Diário da República).	No specific cost or timing identified.
<b>10. Submit beneficial ownership information</b>	Submit ultimate beneficial owner information, when required.	Within 30 days of recognition. Cost to be confirmed with the notary.
<b>11. Register the foundation</b>	Register the foundation in the Commercial Register.	Within two months from recognition. Cost: EUR 300.
<b>12. Register activity with the Tax Authority</b>	Submit the declaration of commencement of activity ( <i>declaração de início de atividade</i> ).	Within 90 days of the official creation of the foundation.
<b>13. Confirm Social Security registration.</b>	Confirm that activity has been started with Social Security following tax registration.	No specific deadline identified.

### Key documents and information

For commercial registration, practitioners will usually need the deed or authenticated private document, statutes, recognition decision and publication, and beneficial ownership declaration (RCBE declaration) where not included in the founding deed. For tax registration, the foundation's accountant will usually submit the relevant declaration. Activity can also be opened through the [Tax Authority online portal](#), but access credentials may need to be requested.

### Practicalities

Post-recognition formalities should not be treated as an afterthought. Commercial registration, beneficial ownership, tax activity, accounting arrangements, and Social Security checks are part of making the foundation operational. The foundation should not begin economic activities before its activity is open with the Tax Authority. Social Security registration may happen automatically by data transmission from the Tax Authority.

## Key lessons

A few things stood out for us in doing this:

- **Securing land for rewilding is not only about owning it.** A registered property right can tie the land itself to a rewilding purpose, so that purpose survives whoever holds the land in the future. This may matter more, over the long-term, than ownership.
- **Treat the statutes as the foundation's constitution, not a formality.** Agree the core design (mission, governance, rules on decision-making, assets, and extinction) before moving to the stages of incorporation and registration. Under Portuguese law the statutes are the permanent benchmark against which the foundation is judged, so time invested here prevents more serious problems later.

- **Build in the asset-lock from the outset, including on extinction.** Deciding early what happens to assets if the foundation ever ceases to exist is part of the same logic that makes the structure durable: it keeps the rewilding purpose protected regardless of what happens to any organisation.
- **Separate mission protection from day-to-day management.** A foundation's strength is securing governance, oversight, and the dedication of assets to the foundation's specified purpose. Hands-on land management can sit with the foundation or with partners. Designing that separation deliberately keeps both the mission and the operations clear.

## ACKNOWLEDGEMENTS

This case study is based on the experience gathered in the rewilding landscape of the Great Côa Valley. We would like to thank PLMJ for their support in this project.

## FIND OUT MORE



[www.thelifescapeproject.org](http://www.thelifescapeproject.org)



[www.rewildingeurope.com](http://www.rewildingeurope.com)



[www.rewilding-portugal.com](http://www.rewilding-portugal.com)

## GET IN TOUCH IF YOU FIND SIMILAR ISSUES

If you are working with large herbivores and rewilding or you are running into the same obstacles in your jurisdiction, the Lifescape Project would like to hear from you. We're glad to share what we've learned and to learn from your experience.

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