

The Geneva Centre for Philanthropy (GCP) in 2022



UNIVERSITÉ
DE GENÈVE

GENEVA CENTRE
FOR PHILANTHROPY

The top half of the cover features a bright blue sky with several stylized clouds. On the left, a large, light beige cloud partially obscures the edge. In the center, a small, white, fluffy cloud floats. To the right, another large, light beige cloud is partially visible. Below these, a single, dark teal cloud is positioned. The bottom half of the cover is a solid, vibrant blue.

IMPRESSUM

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The activities of the Geneva Centre for Philanthropy (GCP) in 2022

Looking back on the first five years and forward to the future	3
The GCP in 2022	5
1. Research and publications	7
2. Teaching	21
3. Connecting the philanthropy sector	27
4. The GCP ecosystem	35



**Looking back
on the first
five years
and forward
to the future**



A few months after I was appointed Rector of the University of Geneva (UNIGE), I suggested to Prof. Henry Peter that we should think about creating a competence centre on philanthropy at the University. We soon realised that if we were to rise to today's complex challenges, we would need an integrated, multidisciplinary response.

The Geneva Centre for Philanthropy (GCP) of our University, founded in 2017, is one of a kind in Europe, bringing together experts from various faculties aiming to build a more strategic and impactful approach to philanthropy. From the outset, the Centre was able to count on the support of three grant-making foundations, which have since been joined by several more. Not only have these foundations contributed financially, but they have also played a key role in developing the Centre's activities, supporting us with their practical expertise, credibility and networks.

Since its creation, the Centre encouraged university research and capacity-building in philanthropy, a field of growing importance. In addition, its experts have shared their knowledge with the local community through public events and continuing education programmes. The Centre's Academic Fellows contribution has been crucial to the Centre's research projects and has helped drive its success.

The high-quality teaching provided by the Centre is backed by fundamental and applied research that has been published in world-renowned journals, positioning the Centre at the forefront of international research in the field. The Centre's growing visibility and its research chairs have also enabled us to introduce courses on philanthropy in a number of faculties.

Now more than ever, philanthropy has a role to play in addressing the complex societal challenges we face, particularly since it is a sector in which effective collaborative strategies can be adopted. There is a growing need to take a more professional approach to philanthropy, and the Centre can play a pivotal role in bridging the gap between research and practice. Its ability to explore new ideas, innovate, and bring experts and networks together sets the GCP apart.

Professor Yves Flückiger
Rector of the University of Geneva

The background is a solid blue color. In the upper left, there is a light beige cloud shape. To its right, a smaller white cloud shape. Further right, another light beige cloud shape. In the lower right, there is a dark teal cloud shape. On the left side, there are two large, overlapping geometric shapes: a dark teal one on top and a light teal one below it, both pointing towards the right. The text "The GCP in 2022" is centered in the middle of the image.

The GCP in 2022

The GCP is a cross-disciplinary academic centre resulting from a public-private partnership between the University of Geneva and seven philanthropic foundations. The Centre focuses on three interconnected axes: research and publications, teaching, and public events. In 2022, the Centre's budget amounted to CHF 1.3 million.

In 2022, the Centre focused on five main research areas:



www.unige.ch/philanthropie/en





1.

Research and publications





Philanthropy and Taxation

Philanthropy and taxation: legal and economic analysis of the efficiency of the existing legal framework and legislative proposals

*Prof. Henry Peter and Dr Giedre Lideikyte-Huber,
with support from Dr Marta Pittavino*

This pioneering project examines the influence that tax incentives have on philanthropy, the justification for those incentives and the mechanisms that can be used to foster charitable initiatives.

This research has been funded by the Swiss National Science Foundation (SNSF) since 2019.

Interview with Dr Giedre Lideikyte Huber

What gave you the idea for this project, and what are your main research topics?

Taxation and philanthropy are both topics that I've been interested in for a while. In some ways, they are polar opposites: philanthropy is meant to be a voluntary and altruistic way of giving money to serve the public good, while taxes are compulsory, although the aim is more or less the same. But should there be tax incentives (i.e. money) to get donors to give more? What are the justifications for such incentives? Do they have an impact on donors? These were quite controversial questions that hadn't been studied much, even though it is beneficial information for the tax authorities and the philanthropy sector. So it was an inspiring challenge, and one that was recognised by the SNSF, which provided us with funding for four years.

What's your methodology?

We needed to take a multidisciplinary approach to this project. We set up a number of partnerships, including with the OECD Centre for Tax Policy and Administration and with the Geneva

School of Economics and Management (GSEM), particularly with Dr Marta Pittavino one of GSEM's senior lecturers. We're also very grateful to the Geneva Tax Administration for providing data for part of the project. Using anonymised data on Geneva taxpayers for the 2001–2011 period, we were able to study how donation volumes varied, and the characteristics of donors in Geneva based on the tax exemption rates they were subject to.

What did your findings show?

Our research strongly suggests that a tax framework is important for philanthropy.

That said, the vast majority of taxpayers that deduct donations from their taxes are high earners with considerable wealth. In absolute terms, 75% of all donation-related deductions were made by a quarter of taxpayers with the highest income. Given that taxation is progressive, these high earners get the most out of the related tax deductions. Within this group of donors, the most prominent donors are the ones closest to the deduction thresholds. Depending on the year, their deductions represent between 34% and 50% of all tax deductions in the canton. Our findings also show that the average age of these donors is around 60; they are often unmarried and regular donors.

In relative terms, however, low-income taxpayers are more generous. They deduct donations less often, but the amounts they deduct are proportionally higher.

What impact could your findings have on tax policies?

We have come up with a set of recommendations for lawmakers. First, we recommend diversifying the tax incentives used so that they reach a larger number of donors. If the lawmaker's aim is to increase the total volume of donations, a range of additional measures could be used. These measures can take various forms and are unrelated to the donors' financial situation. One option is, for instance, to introduce a tax credit alongside the tax deduction.

This is the system used in France. In this way, part of the donation is subtracted directly from the tax to be paid regardless of the individual's tax rate. Another option is to use subsidies known as "counterparties", which means that when an individual makes a donation, the state agrees to donate a certain percentage to the same initiative (for example, for every franc donated to a charity, the state donates an additional 25 cents). It has been shown that taxpayers are more likely to respond to this type of incentive.

These additional incentives could benefit charities that are supported primarily by low earners. Hence, diversifying tax incentives could make the current system fairer and more effective.

It's also essential to improve how data on tax incentives for charitable donations are collected and shared. Switzerland is lagging behind on this front. There is a lack of sufficient data and studies on the issue, which unfortunately means it's impossible to assess the effectiveness of tax incentives for donations in Switzerland. Better data would improve transparency and understanding and strengthen trust in charitable initiatives, often accused of being too opaque.



Why do people give?

This project aims to investigate the role of emotions in philanthropic behaviour, going beyond the limitations of past research. Previous research into the role of emotions in philanthropy has mainly focused on giving to help people in need, which in turn has led to a focus on emotions such as compassion, pity and empathy.

Beyond Charity: the varieties of value-driven emotions in philanthropic behaviour

Prof. David Sander and Prof. Florian Cova

The goal of this project is to investigate a wider range of philanthropic behaviours (e.g. giving for science, art, culture and the environment) and a wider range of emotions, particularly positive emotions (e.g. awe, being moved, elevation and gratitude). In 2022, the researchers conducted several studies to consolidate and confirm the project's findings. They demonstrated that different ways of measuring emotional disposition produced coherent results a week after the first observation and that various categories of positive emotions identified were found in data collected using different methods.

Warm Glow Effect

Dr Emma Tieffenbach, with the support of Prof. Florian Cova

Using the different categories of positive emotions identified in the “Beyond Charity” project mentioned above, the authors carried out two studies to determine the positive emotions that constitute the warm glow effect. They also developed a new experimental paradigm that enabled them to demonstrate that, contrary to what economists have suggested, the warm glow effect is not only the result of the positive image that the donation itself brings but also comes from the feeling of having helped others, which gives a less cynical view of this phenomenon. The research findings have been submitted to the International Journal of Wellbeing.



Foundation governance

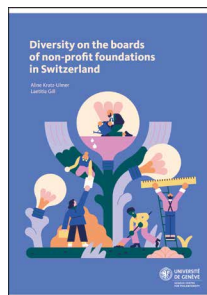
High-quality foundation governance is key to addressing today's societal challenges.

Diversity on the board of non-profit foundations in Switzerland

Laetitia Gill and Dr Aline Kratz-Ulmer

This report on diversity on the boards of non-profit foundations in Switzerland is based on data collected from 107 foundations. It provides facts and figures and describes the current trends affecting the composition of Swiss-domiciled foundations' governing bodies. The authors also set out recommendations on how to improve practices.

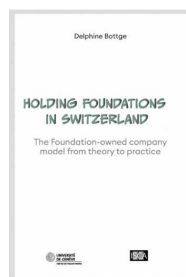
The report is available online for free in French and English.



Holding Foundations in Switzerland

Delphine Bottge, ed. Slatkine

Delphine Bottge, one of the Centre's Academic Fellows, took on the task of analysing more than 100 Swiss foundations that hold shares in companies. The report highlights the range of forms such a foundation can take and the reasons for them. It provides insight into this model, which combines business and philanthropy.



The report is available in French and English.

The English translation was funded by the Fonds Général de l'Université de Genève.

Water, private companies and the furtherance of the public good

Prof. Laurence Boisson de Chazournes, Dr Mara Tignino and Haoua Savadogo

This project responds to one of the recommendations of the Global High-Level Panel on Water and Peace established by Switzerland in 2015. The COVID-19 pandemic has underscored the importance of improving access to water – a major global challenge today.

The project aims to develop a code of good practices for water management and biodiversity protection. An explanatory report is drawn for each practice with a view to increase understanding and foster implementation.

For her work in this field, Prof. Boisson de Chazournes was awarded by the Collège de France the annual “Avenir Commun Durable” Chair for the 2022–2023 academic year.

The research was supported by the Fondation Hélène et Victor Barbour in 2022.



Philanthropy and Artificial Intelligence

Prof. Giuseppe Ugazio, Edmond de Rothschild Foundations Chair in Behavioural Philanthropy

Until recently, philanthropy had mainly been left out of debates on Artificial Intelligence (AI). This project seeks to fill this gap by looking at the impact of AI on the non-profit sector. The researchers have taken a holistic approach to studying how this sector can ensure that the technological potential of AI brings innovative solutions, contributing to positive social change while also looking ahead to possible AI trends and impacts. This project, which is still in the early stages, was presented in 2022 as part of the UNIGE Data Science Day on the theme of “Promises of Artificial Intelligence: An Interdisciplinary Revolution”. It was also the subject of an article entitled “Empowering philanthropy to lead the ethical and inclusive AI revolution” (published on the Philea website), written by Camilla Della Giovampaola and Prof. Giuseppe Ugazio (see p. 41).

This project was supported in 2022 by Fondation Botnar and by one of the Centre’s strategic partners.

At the same time, the researchers associated with the Chair worked on several projects focused on individual decision-making. They analysed how and whether virtual reality can be used to find innovative ways to raise funds or encourage people to give.



Philanthropy and Social Entrepreneurship

Philanthropy and Social Entrepreneurship

*Prof. Henry Peter, Prof. Giulia Neri-Castracane,
Vincent Pfammatter, Dr Livia Ventura and Semia Bey*

After the 2030 Sustainable Development Agenda was adopted, companies began playing a more central role in driving sustainable and inclusive economic growth. As a result, multiple business concepts and forms (such as benefit corporations) have emerged and seek to reconcile business performance with social and environmental goals.

This research project analyses different types of purpose-driven companies and their tax status, as well as the possibility of developing a standard model for these entities. It also looks at whether or not a specific corporate form, such as benefit corporations, should be adopted in Switzerland, or whether specific regulations should be introduced.

The International Handbook of Social Enterprise Law – Benefit Corporations and Other Purpose-Driven Companies

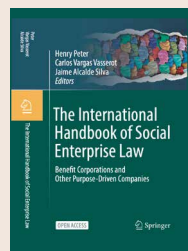
*Springer – Edited by Henry Peter, Carlos Vargas Vasserot
and Jaime Alcalde Silva*

*Foreword by Colin Mayer, Blavatnik School of Government, and
Emeritus Professor, Saïd Business School, University of Oxford, UK*

After the international conference on Philanthropy and Social Entrepreneurship held in June 2022, the GCP finalised The International Handbook of Social Enterprise Law – Benefit Corporations and Other Purpose-Driven Companies, the first multi-disciplinary, international academic work on the topic. It brings

together 44 articles by 71 seasoned academics and practitioners, looking at the current status of purpose-driven companies and how social entrepreneurship is evolving in certain countries. The authors seek to answer the following questions: What do the concepts of “social enterprise”, “benefit corporations” and “B Corp certification” mean? What are the foundations for and objectives of these concepts? How effective are they? And how do they fit in with the legal framework in certain countries?

The handbook was published in December 2022 and is available in open access.



Articles included in the publication:

The Social Enterprise Movement and the Birth of Hybrid Organizational Forms as Policy Response to the Growing Demand for Firm Altruism, Livia Ventura

Social Enterprises in the European Union: Gradual Recognition of their Importance and Models of Legal Regulation, Carlos Vargas Vassero

The Governance Patterns of Social Enterprises. Two Proposals to Reconcile the US and European Approaches, Giulia Neri-Castracane

Social Enterprises and Tax: Living Apart Together? Sigrid Hemels

Corporate Purpose: How the Board of Directors Can Achieve an Inclusive Corporate Governance Regime, Mathieu Blanc, Jean-Luc Chenaux, Edgar Philippin

Social Enterprises: Conceptual Debates and Approaches, Millán Díaz-Foncela, Carmen Marcuello

Models and Trends of Social Enterprise Regulation in the European Union, Antonio Fici

Social Enterprises in the Social Cooperative Form, Daniel Hernández Cáceres

How Social Entrepreneurs Create Systemic Change? A Comparative Analysis of For-Profit and Nonprofit Models, Federica Massa Saluzzo, Davide Luzzini, Rosa Ricucci

Benefit Corporations: Trends and Perspectives, Mario Stella Richter, Maria Lucia Passador, Cecilia Sertoli

Behavioral Perspectives on B Corps, Maria Cristiana Tudor, Ursa Bernardic, Nina M. Sooter, Giuseppe Ugazio

B Lab and the Process of Certificating B Corps, Ana Montiel Vargas

Introduction to the Law of Benefit Corporations and Other Public Purpose-Driven Companies, Luis Hernando Cebriá

Benefit Corporations and the Common Law Tradition, Brian M. McCall

Viability of Non-Recognised Benefit Corporations, José Miguel Embid Irujo

Real-World Lessons on Stakeholder Capitalism: How B Lab & BCorp Movement Catalyze Change in Society, Jonathan Normand, Veronica Devenin

Argentina

Social Enterprises and Benefit Corporations in Argentina, Dante Cracogna

Australia

The Failed Attempt to Enact Benefit Company Legislation in Australia and the Rise of B Corps, Ian Ramsay, Mihika Upadhyaya

Brazil

Social Enterprises and Benefit Corporations in Brazil: Projects for Corporate Qualification and Capital Market Regulation, Calixto Salomão Filho, Rachel Avellar Sotomaior Karam

Belgium

The Suitability of Belgian Law to B Corp, David Hiez

Canada

B Corps, Benefit Corporations and Socially Oriented Enterprises in Canada, Cynthia Giagnocavo

Chile

Purpose-Driven Companies and the Projected Legal System for Benefit and Collective Interest Companies in Chile, Jaime Alcalde Silva

China

Social Enterprises and Benefit Corporations in China, Jian Li, Meng Zhao, Caiyun Xu

Colombia

Social Enterprises and Benefit Corporations in Colombia, Francisco Reyes Villamizar

Ecuador

Social Enterprises and B-Corps in Ecuador, Esteban Ortiz, José Ignacio Morejón

France

The Suitability of French Law to B Corp, David Hiez

Germany

Social Purposes in German Corporate Law and Benefit Corporations in Germany, Gerald Spindler

Hong Kong

Social Enterprises and Certified B Corporations in Hong Kong: Development, Key Lessons Learnt and Ways Forward, Ka Kui Tse, Rebecca Choy Yung, Yanto Chandra, Gilbert Lee

India

B Corps in India: A Sustainable Business Model, Puneeta Goel, Rupali Misra, Suman Lodh, Monomita Nandy, Nandita Mishra

Italy

Social Enterprises and Benefit Corporations in Italy, Livia Ventura

Japan

Corporations with Social Aims in the Japanese Legal System, Nobuko Matsumoto

Luxembourg

The Suitability of Luxembourgish Law to B Corp, David Hiez

Mexico

Certified B Corps in Mexico, Luis Manuel C. Méjan

Peru**Benefit Corporations in the Peruvian Legal Ecosystem,**

Juan Diego Mujica Filippi, Claudia Ochoa Pérez

Portugal**Social Enterprises and Benefit Corporations in Portugal,**

Deolinda Meira, Maria Elisabete Ramos

South Africa**Finding Space for the B Corporation within the South African Legal Landscape,**

Richard S. Bradstreet, Helena Stoop

South Korea**Social Enterprises and Benefit Corporations in South Korea,**

Hyeon Jong Kil

Spain**Social Enterprises and Benefit Corporations in Spain,**

Paula del Val Talens

Switzerland**Social Enterprises and Benefit Corporations in Switzerland,**

Henry Peter, Vincent Pfammatter

The Netherlands**Social Enterprises in the Netherlands: Towards more Institutional Diversity?**

Coline Serres, Tine De Moor

The United Kingdom**Social Enterprises, Benefit Corporations and Community Interest Companies: The UK Landscape,**

Stelios Andreadakis

The United States**Social Enterprises and Benefit Corporations in the United States,**

Alicia E. Plerhoples

Uruguay**Innovation in Uruguayan Business Law: The “Benefit and Collective Interest Companies and Trusts”,**

Carlos de Cores Helguera, Patricia Di Bello, Natalia Hughes

Other European countries (Finland, Slovenia, Denmark, Romania, Greece, Latvia, Slovakia, Bulgaria, Lithuania)**Legal Regulation of Social Enterprises in other European Countries,**

Carlos Vargas Vasserot

Other publications

In 2022, 53 articles, books and reports were published either by or with the support of the GCP, including those contained in the handbook on social entrepreneurship. These publications are freely available online and on the Centre's website.



Foundation Governance, Unter Berücksichtigung der aktuellen Diskussion rund um das Foundation Diversity Management, Aline Kratz-Ulmer, *Recht*, 4/2022, pp. 188–192

Diversität in Führungsgremien – welche Begründungen gibt es dafür? Unter besonderer Berücksichtigung des Stiftungsrats in der gemeinnützigen Stiftung, Aline Kratz-Ulmer, *Revue Suisse de Jurisprudence RSJ / SJZ*, 2022, pp. 1199-1205

Incitations fiscales pour les donateurs – Aperçu et recommandations pour la Suisse, Henry Peter, Giedre Liedeikyte Huber, *Revue fiscale*, 10/2022, pp.722-742

Who donates and how? New evidence on the tax incentives in the canton of Geneva, Switzerland, Giedre Liedeikyte Huber, Marta Pittavino, *Journal of Empirical Legal Studies*, 19:3, 07/2022

La philanthropie au-delà des fondations, Vincent Pfammatter, *Rapport sur les fondations en Suisse 2022*; CEPS, UniZH; SwissFoundations, 5/2022

Philanthropy and the For-profit Corporation: The Benefit Corporation as the New Form of Firm Altruism, Livia Ventura, in *European Business Organization Law Review*, n. 3, 2022, pp. 603-632

Philanthropie et art, in « *Droit de l'art et des biens culturels* », chapter 9 - pp. 287-330, Anne Laure Bandle, Marc-André Renold, Helbing Lichtenhahn Verlag, 2022



2. Teaching

Semester-long courses

L'éthique de la philanthropie

Faculty of Humanities, Dr Emma Tieffenbach – 4th edition

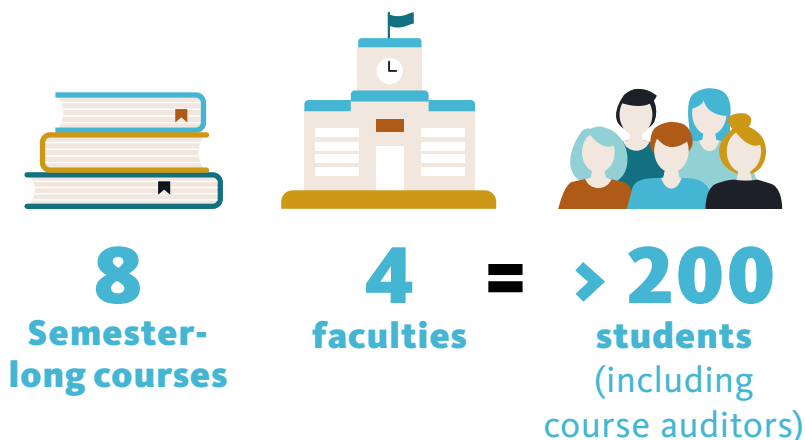
This course alternates between lectures and seminars and looks at current issues relating to the ethics of giving, such as the warm glow effect (see p. 10). It is taught collaboratively by Dr Emma Tieffenbach and Prof. Florian Cova, who have similar research interests.

La philanthropie culturelle et le droit

Faculty of Law, Dr Anne Laure Bandle – 3rd edition

In this cross-disciplinary course, students explore philanthropy's role and its potential for supporting the arts and culture by examining the most important legal, ethical and business-related aspects of the topic.

In 2022, this course was supported by the Fondation Fauvette.



Most of the courses referred to in this section and proposed by the GCP can be audited.

La philanthropie et ses principaux enjeux juridiques

Faculty of Law, Prof. Giulia Neri-Castracane – 4th edition

This course looks at the main legal issues relating to philanthropy, with a focus on foundations, which is the legal form most often used for charitable work.

The Many Faces of Philanthropy

GSEM, Prof. Giuseppe Ugazio – 3rd edition

This course offers a multidisciplinary introduction to traditional philanthropy and explores philanthropic traditions across various regions, including Asia (e.g. China and India), the Middle East (e.g. the United Arab Emirates) and Africa (e.g. South Africa). It is taught as part of the Edmond de Rothschild Foundations Chair in Behavioural Philanthropy.

NEW – Innovation and Philanthropy

GSEM, Prof. Giuseppe Ugazio and Dr Thomas Maillart

The goal of this course is to enable students to discover novel ways of combining their knowledge in economics and management with insights from digital innovation, behavioural science and neuroscience to design concrete approaches and solutions to selected challenges.

NEW – Normative Political Theory

Geneva School of Social Sciences, Prof. Emanuela Ceva

This course looks at philanthropy from the public ethics perspective, covering a number of key issues in the contemporary political debate, such as institutional integrity and accountability, political corruption and whistleblowing, and philanthropy regulation.



Additional courses in social entrepreneurship and corporate governance

In 2022, Giulia Neri-Castracane was appointed associate professor within the department of commercial law, having previously served as an Academic Fellow of the GCP and lecturer.

Her research focuses on issues relating to corporate governance, corporate social responsibility and the legal aspects of philanthropy.

Her appointment enabled the Centre to expand its teaching programme, with the introduction of two new courses in the Master's programmes of the Faculty of Law. In addition to the course entitled "*La philanthropie et ses principaux enjeux juridiques*", which Prof. Neri-Castracane has been teaching for the past four years, she has begun teaching two new ones:

Mémoire et séminaire : Facteurs environnementaux, sociaux et de gouvernance (ESG), entreprises et personnes morales

This seminar delves into the normative ESG framework applicable to the private sector and the voluntary sector.

Entreprises sociales

This course looks at the legal forms that social enterprises can take under Swiss law, as well as the legal status of these entities outside Switzerland.

Starting in 2023, this course will be open to the public, and a new course entitled "*Entreprises, capitalisme et objectifs de développement durable*" will be offered to students and accessible to the public.

Continuing education

European Academy of Strategic Philanthropy

25–28 April 2022, Fondation Royaumont, Paris, France

After two years in the pipeline, this event, run in partnership with the Fondation de France, finally took place in 2022. Over the course of three days, 25 leaders of major European foundations discussed some of the critical issues affecting the philanthropy sector. The purpose of the retreat was, among other things, to bridge the gap between academics and practitioners and foster dialogue. Participants were given the opportunity to hone their strategic vision and identify new ways of innovating and collaborating to address the fundamental issues affecting Europe's philanthropy sector.

“Discussions like these among European foundations are an opportunity for us to share our analyses and know-how in the quest for answers to today's challenges. They provide a very positive and much-needed boost since the sector does have to challenge itself and do more to respond to the growing crises our world is facing. The European Academy of Strategic Philanthropy has made it possible to create the conditions for this sustained exchange, in complete confidence, and to provide foundations with the keys to their action.”

Axelle Davezac, Director General, Fondation de France

Master class 2022 « Fondation : nouvelle(s) génération(s) ? »

24–26 August 2022, Château de Bossey, Vaud Canton, Switzerland

The Swiss Philanthropy Foundation runs this continuing education programme in partnership with the Centre for Philanthropy Studies (CEPS) at the University of Basel and the GCP. 25 participants learned from several expert researchers and practitioners with close ties to the GCP, including Prof. François Dermange (Faculty of Theology), Dr Giedre Lideikyte-Huber (Faculty of Law) and Dr Loïc Pfister, Academic Fellow of the GCP.

Diploma of Advanced Studies (DAS) in Strategic and Operational Philanthropy

September 2022 to June 2023

After a very successful first edition and the creation of the “*Cercle de la Philanthropie*” (the programme’s alumni association), the University of Geneva is offering this programme again, which can be broken down into two certificates of advanced studies in strategic philanthropy (CAS 1) and operational philanthropy (CAS 2). 16 professionals wishing to learn more about and become involved in today’s multifaceted philanthropy sector are taking part in this second edition. It is taught by a unique combination of experienced practitioners and academics. The teaching language is English, with applicants coming from across Switzerland, Europe, Asia and the Middle East.

Co-directors: Danièle Castle, Laetitia Gill and Prof. Giuseppe Ugazio
Cross-disciplinary programme run by the University of Geneva’s Centre for Continuing and Distance Learning in partnership with Genevensis Communications, GSEM, the Geneva Finance Research Institute and the GCP.



Module 12 was supported by the Julius Baer Foundation.

“When the Centre was created, we wanted to do pioneering work. We chose to make teaching one of GCP’s three strategic focuses, drawing on the strengths of the University of Geneva and the Centre’s potential. In addition to offering basic philanthropy courses, which quickly became a hit among students from various faculties, we believed that it was important to develop new continuing education programmes in response to the rapid changes taking place within the sector. Two initiatives stemmed from the Centre’s collective intelligence and cross-disciplinary approach: i) the European Academy of Strategic Philanthropy; and ii) the Diploma of Advanced Studies (DAS) in Strategic and Operational Philanthropy. Like the GCP, these programmes were designed as a way of advancing social and systemic change within the philanthropy sector, by drawing on prior research and publications.”

Laetitia Gill, Executive Education Associate, DAS co-director



3.

Connecting the philanthropy sector





Conference on Social Entrepreneurship and Philanthropy

The GCP, in partnership with the Schwab Foundation for Social Entrepreneurship, a sister organisation of the World Economic Forum held an international conference on social entrepreneurship and philanthropy on 8 and 9 June 2022.

The event brought together some of the leading experts in the field, as well as government representatives and other key players committed to promoting and strengthening social entrepreneurship. The conference provided a platform for discussion, with two workshops held at the University of Geneva on the first day and three at the World Economic Forum on the second.

On the evening of 8 June 2022, as part of a public conference given at the University, Paul Polman, Co-Chair and Co-Founder of IMAGINE and former CEO of Unilever, gave a speech encouraging business leaders to create net-positive companies that benefit from the resolution of the world's problems rather than creating them. His keynote speech was followed by a panel discussion with leaders and experts from the academic, economic, philanthropic and private sectors.

It is in this context that Fondation Lombard Odier Prize for Academic Excellence in Philanthropy was awarded to an article on the fundamental principles of social enterprises, benefit corporations and B Corp certification, and to two other articles (ex aequo) on the status of social enterprises in China and Italy, respectively.

“We stand at a critical moment in history where we need to, once again, renew the social contract – defining the relationship between individual and state –, and redesign our economic model to align value creation with the planet’s ecological carrying capacity. As society’s risk capital and a hotbed of creativity, the age-old practice of philanthropy can make essential contributions to solving our current challenges. I am delighted that, as part of our partnership with the Geneva Centre for Philanthropy (GCP),

we were able to award the Fondation Lombard Odier Prize for Academic Excellence in Philanthropy again in 2022. This time rewarding research on the fundamentals regarding social enterprises, benefit corporations and B Corp certification, and research on the status of purpose-driven companies in particular national contexts. Innovate we must – and in a short amount of time, the GCP has become an important hub for R&D on philanthropy, as the very focus of the Award’s 2022 Edition demonstrates.”

Dr Maximilian Martin, Global Head of Philanthropy, Lombard Odier Group, and Secretary-General, Fondation Lombard Odier

The Centre organizes meetings between researchers and practitioners on a regular basis, both at the national and international levels.

Find out more about the [2022 events](#).



875
participants
at our in-person
and online events



> 4'400
people viewed
our events

Philanthropy Lunches

« Fondations et droit d'auteur – enjeux et risques »

1 March 2022

*Constanze Semmelmann, Prof. Philippe Meier and Prof. Xavier Oberson,
moderated by Dr Anne Laure Bandle*

Many foundations are involved in cultural activities, with some holding copyrights that generate significant income. At this lunch, participants looked at the practical and legal challenges that these foundations face in Switzerland.

« Vers une recherche de fonds plus efficiente »

19 May 2022

*Corinne Desjacques, Nina Sooter and Michèle Joannis,
moderated by Prof. Henry Peter*

Philanthropic engagement has changed considerably in recent years, which has had a significant impact on fundraising. At this lunch, panelists described the current situation and challenges in this area, as well as recent research and its implications for teaching and practical work.

« Gestion d'actifs des fondations – Analyse et benchmarking »

6 October 2022

*Cyril Berner, Edouard Cuendet and Anne Gloor,
moderated by Prof. Tony Berrada*

The Benchmark Report, which is published each year by SwissFoundations in partnership with PPC metrics, seeks to establish best practices in asset management for foundations. This event presented the findings of the report published in 2022. The panel then discussed the challenges that foundations faced in managing their assets.

« L'impact pour les Fondations et Associations de la Révision du Droit de la SA et de l'Initiative Luginbühl »

15 December 2022

Prof. Dominique Jakob, Prof. Giulia Neri-Castracane and Dominique Favre, moderated by Prof. Henry Peter

Panellists described the changes to legislation governing corporations and to the Swiss Civil Code prompted by the Luginbühl initiative. After discussing the ins and outs of these changes, they talked about how the regulations governing foundations were likely to evolve, and the ongoing consultations on whether to create charitable trusts under Swiss law.

Other GCP events

Presentation of the report Diversity on the boards of non-profit foundations in Switzerland

28 June 2022

Laetitia Gill and Dr Aline Kratz-Ulmer

Panel discussion with Atalanti Moquette and Mohamed Handous

Following the presentation of the report by the two authors, the panellists emphasized and illustrated the importance for foundations to integrate diversity into their governance, thinking and work.

Conference on « **Philanthropie et démocratie : quels enjeux pour les médias traditionnels** », in partnership with the State Chancellery of the Canton of Geneva, the Geneva Directorate-General for Economic Development, Research and Innovation, SwissFoundations and the Geneva Graduate Institute.

4 October 2022

Gilles Marchand, Tibère Adler, Marie-Laure Muchery, Prof. Nathalie Pignard-Cheyne and Patrice Schneider, moderated by Prof. Grégoire Mallard

This event provided an overview of the challenges that are increasingly affecting traditional media and what that entails in terms of their financing and sustainability. Panellists discussed charitable organisations' support for high-quality, independent media as part of a well-functioning democracy.

Symposium « ***Nouvelles perspectives sur l'histoire de la Genève internationale et humanitaire*** », in partnership with the Fondation Brocher, the University of Geneva's Maison de l'histoire, and the University of Manchester.

14 December 2022

Four workshops were held, each dealing with one aspect of Geneva's history as an international and humanitarian player. The GCP contributed to the discussion, moderated by Prof. Karl Blanchet, on the role of Geneva as the capital of philanthropy, its legacy and its outlook for the future, with the participation of Patrick Odier, Prof. François Dermange and Prof. Henry Peter.

Other events

In addition to the events organised by the GCP, the Centre's management team, affiliated researchers or Academic Fellows contributed to **12 academic conferences** and **ten public events** in **Switzerland and abroad**.

Academic conferences:

"Is quantile regression a suitable method to understand tax incentives for charitable giving? Case study from the Canton of Geneva, Switzerland", MIT Statistics and Data Science Seminar, Boston, 29 April 2022

"Tax Research Network 2022 Annual Conference", University of Edinburgh, 7 September 2022

"Promises of Artificial Intelligence: An Interdisciplinary Revolution", UNIGE Data Science Day, Geneva, 15 September 2022

"Charity Law Workshop", University of Notre Dame's London Global Gateway, London, 23–24 September 2022

"8th Swiss Philanthropy Studies Workshop", CEPS, Basel, 27 September 2022

EXPERTsuisse annual conference, Bern, 29 September 2022

2022 General Congress, International Academy of Comparative Law, Asuncion, Paraguay, 23–28 October 2022

“The potential of virtual reality in the future of philanthropy”,
ERNOP Online Series 2022–2023, (online), 8 November 2022

“Sustainability in Commercial and Financial Law”, University of
Zurich, 9 November 2022

“Stochastics and Mathematical Statistics, Torino Seminar Series”,
University of Toronto, 1 December 2022

**“De la création à la dissolution d'une fondation : Le droit suisse
des fondations en bref”**, Foundation Board Academy, Versoix,
March 2022

Public events :

**“Activité économique et fiscalité, Rencontre Maison internationale
des associations”**, (online), 1 February 2022

**TalkingTuesday – Le fundraising au quotidien | Que signifie avec
des dispositions légales pour notre travail au quotidien de
fundraiser?** Swissfundraising, Geneva, 26 April 2022

**“Foundations that Own Companies and Foundations Established
by Companies”**, Philanthropy Impact (online), 9 June 2022

Forum des fondations, SwissFoundations, Lausanne, 7 June 2022

“Les fondations actionnaires en Suisse”, Prophil webinar and
De Facto community (online), 15 June 22

Symposium des fondations suisses, SwissFoundations, Aarau,
1 September 2022

“Philanthropie à l'ère du numérique : risques et opportunités”,
SwissFoundations, Geneva, 13 September 2022

“Les fondations actionnaires en Suisse”, Chambre des Notaires
de Genève, Geneva, 18 October 2022

“How to resist the media pressure and how to focus on impact”,
Cartier Philanthropy, Geneva, 8 November 2022

“La philanthropie dans un monde en crise”, AGEFI, Geneva,
17 November 22

Outlook for 2023

Symposium and public conference “*Philanthropie et Religions : quel sens donner au don ?*”, 26–27 April 2023

In collaboration with the Faculty of Theology, this academic symposium aims to discuss the concept and application of philanthropy from the perspective of the different traditions of four religions: Judaism, Islam, Buddhism and Christianity. What meaning do these religions give to philanthropy? What is the impact of religion on charitable engagement? To what extent is giving an obligation? What form should it take? Should it be confidential or valued as a vector for social recognition? Is it designed to be useful? Should it be focused on people of the same religion?

Organised in four workshops, one for each religion, the two days will be closed by a public debate with the participation of author, humanitarian, photographer and Buddhist monk Matthieu Ricard, France's Chief Rabbi Haïm Korsia, and Swiss writer Metin Arditi, moderated by Prof. François Dermange, Faculty of Theology, University of Geneva.



5. The GCP ecosystem



Strategy Committee

The committee is chaired by Yves Flückiger, the Rector of the University of Geneva.

In 2022, the members were:

University of Geneva:

Prof. Jan Blanc, **Dean of the Faculty of Humanities**

Prof. François Dermange, **Faculty of Theology**

Prof. Bénédict Foëx, **Dean of the Faculty of Law** (until 14 July 2022)

Prof. Rajna Gibson, **GSEM**

Prof. Audrey Leuba, **Dean of the Faculty of Law** (since 15 July 2022)

Prof. Markus Menz, **Dean of GSEM**

Prof. David Sander, **Faculty of Psychology and Educational Science and director of the Swiss Centre for Affective Science (CISA)**

Prof. Pascal Sciarini, **Dean of the Faculty of Social Sciences**

Strategic partners:

Peter Brey, **Fondation Leenaards**

Philippe Cottier, **Fondation Hélène et Victor Barbour**

Axelle Davezac, **Fondation de France**

Karin Jestin, **Edmond de Rothschild Foundations**

Dr Maximilian Martin, **Fondation Lombard Odier**

Marc Mangué, **Fondation Hans Wilsdorf**

Monika von Orelli, **SwissLife Perspectives Foundation**

Scientific Committee

Four additional international experts were elected to the Scientific Committee in 2022. The members are now the following:

Prof. James Andreoni, Professor of Economics, University of California San Diego

Prof. Max Bazerman, Professor of Business Administration, Harvard Business School

Prof. René Bekkers, Director of the Center for Philanthropic Studies at Vrije Universiteit, Amsterdam

Dr Beth Breeze, Social Policy, Sociology and Social Research, Director of the Centre for Philanthropy of the University of Kent

Prof. Nicolas Duvoux, Professor of Sociology, Université Paris 8

Prof. Sigrid Hemels, Professor of Tax Law, Erasmus University Rotterdam School of Law

Prof. Dominique Jakob, Professor of Private Law, University of Zurich

Prof. Hao Liang, Associate Professor of Finance, Lee Kong Chian School of Business, Singapore Management University

Prof. Anne-Claire Pache, Chair in Philanthropy at ESSEC Business School, Paris

Prof. Paul Slovic, Professor of Psychology, University of Oregon

Prof. Richard Steinberg, Professor of Philanthropic Studies at the Lilly Family School of Philanthropy, Professor of Economics at IUPUI, Indiana.

“The word ‘limitless’ is often misused in a hyperbolic way, but I truly believe that the opportunities for philanthropy are limitless because there are an infinite number of ways that every person can use their money, time, talents, and connections to help other people and to help improve the world in which we live. Whilst it can be depressing to reflect on how few people currently make significant philanthropic gifts, or devote sufficient time to ensure those gifts achieve the intended outcome, this norm of untapped potential actually represents a further opportunity because

almost everyone could be giving more, or giving better. The challenge, of course, is to encourage people to take up this opportunity to become philanthropists, or to become better philanthropists. The main barriers are not a lack of resources or altruistic intentions, but rather a lack of time to focus on philanthropy and a lack of tools to help individuals and institutions to improve their philanthropic strategies and impacts. This is why we need the GCP, and the global community of philanthropy scholars of which I am so fortunate to be part, to conduct high quality research and work with colleagues in the philanthropy sector to generate and share the knowledge that will lead to transformative change in both the quantity and quality of private giving for the public good.”

Dr Beth Breeze, Social Policy, Sociology and Social Research,
Director of the Centre for Philanthropy of the University of Kent

Management team



Prof. Henry Peter
Head



Mara De Monte
Executive Director



Sémia Bey
Project manager



Pauline Guédon
Administrative and
accounting assistant
(until 31 December
2022)



Margaux Casagrande
Administrative and
Accounting assistant
(since 1 December
2022)



**Anne-Françoise
Ritter**
Publications
manager



Laetitia Gill
Executive Education
Associate

The GCP's academics

Several professors and researchers from various UNIGE faculties work with the GCP. In 2022, 18 professors, postdocs and PhD students from five faculties (Law, Psychology and Education Science, Humanities, GSEM and Theology) and the CISA worked with the Centre on projects relating to philanthropy.



Dr
Anne Laure
Bandle
Lecturer



Prof. Laurence
Boisson de Chazournes,
in partnership with
Haoua Savadogo
and **Dr Mara Tignino**



Prof.
Florian Cova



Prof.
François
Dermange



Prof.
Philipp Krueger



Dr Giedre
Lideikyte Huber
Senior lecturer



Prof. Giulia
Neri-Castracane



Dr Marta Pittavino
Senior lecturer



Prof.
David Sander



Dr Emma
Tieffenbach
Lecturer



Prof. Giuseppe Ugazio
in partnership with **Lucia Gomez**
Teijeiro, **Ursa Bernadic**, **Camilla della**
Giovampaola, **Nina Sooter** and **Maria Tudor**

Academic fellows

The GCP also works with Academic Fellows, who are practitioners involved in teaching and research under the guidance of a UNIGE professor.



Jeanne Arn
Recipient of the
Gates Cambridge
Scholarship in 2019



Delphine Bottge
Lawyer, Geneva



Philipp Fischer
Lawyer, Geneva



**Dr Aline
Kratz-Ulmer**
Lawyer, Zurich



**Vincent
Pfammatter**
Lawyer, Geneva



Dr Loïc Pfister
Lawyer, Lausanne



Dr Livia Ventura
Senior Research Associate
at the Cambridge Institute
for Sustainability Leadership

Partnerships

The GCP teamed up with CEPS and the Swiss Philanthropy Foundation for its annual Master Class in philanthropy.

The Centre worked on events with the Schwab Foundation for Social Entrepreneurship and the University of Geneva's Maison de l'histoire.

It partnered with Routledge, Springer and Slatkine to publish its works.

It is also an academic partner of SwissFoundations and a content partner for the OECD Centre on Philanthropy.

The GCP is a member of several networks and associations that promote excellence in philanthropy-related research, including ERNOP, WINGS, ARNOVA, ISTR and Philab.

GCP in the news

As a research centre and key player in the philanthropy sector, the GCP is regularly consulted and cited in the media. In 2022, the Centre enjoyed robust media coverage, featuring in 25 press articles and TV and radio interviews in Switzerland and abroad, including:

“Fiscalité de la philanthropie : trois pistes pour la Suisse”, 19 January 2021, *Le Temps* blog

“Neues Handbuch zu Steuern und Philanthropie”, 10 January 2022, *The Philanthropist*

“Unexpected parallels between philanthropy and taxation”, 28 January 2022, *Philea*

“Die andere Art der Philanthropie”, 28 February 2022, *The Philanthropist*

“Ready for tomorrow – New forms of working in the future”, 28 February 2022, *The Philanthropist*

“Formation continue à l’Université de Genève”, 1 March 2022, *The Philanthropist*

“Face à la guerre, les entreprises ne sont pas moralement neutres”, 1 April 2022, *Bilan*

“Clarity, convergence, voice: philanthropy’s emerging after-war paradigm”, 12 May 2022, *Alliance Magazine*

“In praise of philanthropy”, 13 May 2022, *Alliance Magazine*

“Decolonizing the philanthropic mindset”, 18 May 2022, *The Philanthropist*

“The European Academy of Strategic Philanthropy: A journey towards the European philanthropy of tomorrow”, 25 May 2022, *Alliance Magazine*

“Beyond borders and boundaries: enhancing European philanthropy through dialogue and pluralism”, 9 June 2022, *The Philanthropist*

“Tout savoir, enfin, sur les fondations actionnaires en Suisse!”, 16 June 2022, Genève à Chaud, Léman bleu TV

“Empowering philanthropy to lead the ethical and inclusive AI revolution”, 28 June 2022, *Philea*

“Le Centre en philanthropie de l’Université de Genève publie les résultats d’une enquête inédite sur la diversité dans les conseils de fondations d’utilité publique en Suisse”, 29 June 2022, *L’Agefi*

“Des conseils de fondation en quête de diversité”, 5 July 2022, *Bilan*

“Review of the Handbook of Taxation and Philanthropy”, Vol. 28, No. 1, June 2022, *Third Sector Review*

“Philanthropie : regards croisés entre recherche et pratique”, 20 July 2022, *Fondation de France blog*

“Stiftungen als Aktionäre”, 30 August 2022, *The Philanthropist*

“A qui profite le don ?”, 26 September 2022, *Le Courrier*

“Geneva, a place where philanthropy can innovate”, 29 September 2022, *Geneva Solutions* (also in French)

“Members of Swiss foundation boards think they are diverse. New research shows they’re not”, 11 October 2022, *Alliance*

“Fiscalité des donations : quelle efficacité et quelles perspectives ?”, 18 November 2022, *L’Agefi*

“Diversity comes in many forms”, 21 November 2022, *The Philanthropist*

“Vers des entreprises plus altruistes ?”, 23 November 2022, *L’Agefi*

The top half of the page features a solid blue background with several stylized, flat-colored clouds. There are three light beige clouds at the top and one dark teal cloud on the left side.

Contact

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partners**



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de
France



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