

# The Geneva Centre for Philanthropy (GCP) in 2023



UNIVERSITÉ  
DE GENÈVE

GENEVA CENTRE  
FOR PHILANTHROPY



## IMPRESSUM

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# The activities of the Geneva Centre for Philanthropy (GCP) in 2023

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# New perspectives

The ever-growing number of projects and events run by the Geneva Centre for Philanthropy (GCP) over its six years of existence are a sign of how dynamic the sector has become – both in Switzerland and internationally. They also shed light on some of the major trends affecting the sector.

By bringing visibility to projects and initiatives on the ground, philanthropy plays a unifying role and helps to improve our understanding of the most pressing social, political, environmental and economic issues we face. Philanthropy can therefore complement the role of the public sector and enable us to make smooth and lasting changes to society.

To be effective and aligned with the values it supports, the philanthropy sector must think about its own place and role within society. Philanthropic organisations need to be collaborative and inclusive in their activities and functioning in order to better respond to community's needs and adapt to an ever-changing world.

The philanthropy sector's biggest strength is its capacity to reflect on current societal challenges and come up with appropriate collaborative and flexible solutions. It does this by drawing on multiple scientific disciplines and using systemic approaches.

The Centre was founded because a multidisciplinary response to today's challenges was needed, and our aim is to focus our energy and resources on innovative projects that can anticipate future needs. We also wish to continue to think constructively and critically about philanthropic activities more broadly, so that Geneva and Switzerland can become stronger players in the philanthropy sector and continue to serve the public good.

**Mara De Monte**  
Executive director,  
Geneva Centre for Philanthropy



# The GCP in 2023

The GCP is a cross-disciplinary academic centre resulting from a public-private partnership between the University of Geneva and eight philanthropic foundations. The Centre focuses on three interconnected axes: research and publications, teaching, and public events. In 2023, the Centre's budget amounted to around CHF 1.35 million.

The Centre celebrated its sixth anniversary in 2023, and over the course of the year, it developed new partnerships and continued to implement its strategy, working with various faculties at the University of Geneva (UNIGE).



[www.unige.ch/philanthropie/en](http://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 Prof. Giedre Lideikyte-Huber,  
with support from Prof. Marta Pittavino*

Launched in 2019 and supported by the Swiss National Science Foundation (SNSF), this pioneering project aimed at examining the influence that tax incentives have on philanthropy, the justification for those incentives and the mechanisms that can be used to foster charitable initiatives – both in Switzerland and internationally. Researchers looked at the effectiveness of various tax policies that can be applied to individuals and companies who make or receive charitable contributions.

The findings reaffirm how important taxation is to the philanthropy sector, with researchers recommending that policymakers diversify the tax incentives used so that they reach a larger number of donors. Incentives can come in many forms, from tax deductions and credits to subsidies known as “counterparties”, where an individual makes a donation, and, as a result, the state agrees to contribute to the same initiative.

Thanks to the know-how that she developed through this research project, we have been glad to announce that Dr Giedre Lideikyte-Huber was appointed Assistant Professor of Tax Law and Sustainable Development at the University of St. Gallen. She took up her new position on 1 February 2024.



## Philanthropy and Social Entrepreneurship

**Prof. Henry Peter, Prof. Giulia Neri-Castracane, Vincent Pfammatter, Prof. Livia Ventura**

Since the 2030 Agenda for Sustainable Development was adopted, the role of companies in the pursuit of sustainable and inclusive economic growth, and therefore of the public good, is undisputed. As a result, companies have become key players in the philanthropic sector. New types of undertakings are now being labelled as social enterprises, a term that was previously used only for charitable organisations that fund their work through business operations. Multiple new legal forms (such as benefit corporations) have emerged with a view to reconcile business performance with social and environmental goals. At the same time, many companies are redefining their purpose in relation to the common good.

Several GCP academics are leading or involved in a number of projects in this area, looking at the different legal forms that sustainable enterprises can take, the role that companies' governing bodies play in promoting the common good, and the introduction of "sustainable enterprise" as a legal status in Switzerland.

Published in May 2023, the report "Sustainable purpose-driven enterprises – Swiss legal framework in a comparative law perspective" examines the different legal forms used in this area outside Switzerland. Prof. Henry Peter and Prof. Giulia Neri-Castracane also joined the Alliance for Sustainable Enterprises in Switzerland, an association of more than 500 Swiss businesses and organisations. The Alliance promotes policies and standards that encourage companies to adopt sustainable, yet profitable business practices that benefit society as a whole. In December 2023, the



Alliance's group of legal experts – which is co-chaired by Prof. Giulia Neri-Castracane – published a white paper with a proposal for a new legal status for sustainable enterprises in Switzerland.

## **Interview with Prof. Giulia Neri-Castracane**

### **What does the Alliance for Sustainable Enterprises hope to achieve?**

We want to help the Swiss economy become more sustainable. The Alliance brings together a range of organisations and companies that share this vision, with the aim of driving legislation that can help the Swiss government to meet its international commitments under the 2030 Agenda for Sustainable Development and sustainability more broadly.

### **What have been the Alliance's main achievements in recent months?**

I am co-chair of the Alliance's group of legal experts, and we recently published a white paper containing a proposal to introduce a legislative framework that will encourage all companies, regardless of their legal status, to become more sustainable. We are mainly targeting small and medium-sized enterprises (SMEs) with this initiative. The idea is to adopt a legal framework that is tailored to Switzerland's specific attributes and needs, while remaining aligned with the EU's framework.

The framework is designed to provide the structure and flexibility needed to support Swiss businesses in their sustainability transition, while also helping the government to meet its international commitments under the 2030 Agenda for Sustainable Development and the Sustainable Development Goals.

This group, made up of academics and legal practitioners, was formed after the publication, in May 2023, of a comparative law report I had written. The report examines the legal status of purpose-driven enterprises outside Switzerland and looks at whether

a similar status could be introduced in Switzerland. The report's findings were then summarised and published in a white paper by B Lab Switzerland. Several parliamentary initiatives – a formal request, a proposal and a motion – were submitted in June and September 2023, calling for either legislative action or, at the very least, an in-depth discussion on the matter. On 11 December 2023, the upper house of the Swiss Parliament adopted the proposal, upon the recommendation of the federal government, which supported the parliamentary initiative submitted in June 2023.

**What opportunities do you see emerging and what are the Alliance's priorities for 2024?**

Both the federal government and the parliament are currently behind these issues, which means we have a window of opportunity to promote the subject in Switzerland. It is also a good time to bring Swiss law in line with European Union law. The federal government recently announced its plans to draft a bill to prevent greenwashing, and the European Union could agree on new rules for corporate sustainability due diligence. In 2024, it will be important for our country to adopt a solid framework for, and a clear definition of, what a sustainable enterprise is.



## Why do people give?

This project aims at investigating 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. But there is more to it than that.

### **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), to identify how different emotions can bring about different types of philanthropic behaviour.

The year 2023 saw the publication of the first academic articles stemming from this research project. At the start of the project, researchers collected data from a large number of individuals in order to identify the main categories of positive emotions. This taxonomy of positive emotions was published in the journal *Affective Science*. Based on this taxonomy, a scale was developed to measure how often and how easily people experience “warm” social emotions, such as “being moved”. The scale – and various studies that helped to develop and validate it – was published in the journal *Cognition and Emotion*. The data were then used to identify which of these emotions gave people a “warm glow feeling”, that is, the feeling of satisfaction we get when giving to others. The findings from these two studies were published in the *International Journal of Wellbeing*. Alongside this, researchers are studying the positive emotions reflected in the mission statements of various Swiss charitable foundations.

**Moral emotions as the basis for our prosocial behaviour**

*Prof. Julien Deonna and Romolo Borra*

What role do moral emotions play in prosocial behaviours, such as charitable giving? And what role should they play? This project explores these two questions in the context of recent findings that suggest that emotions play an essential causal and normative role in our charitable behaviour. Some cynics would say that these emotions are only “moral” by name and are used simply to cover up the fact that we are all pursuing our own interests. Others believe that we should not let our prosocial behaviours be guided by emotions, which are notoriously unstable and biased. The aim of this research project is to show that, while it is important to draw attention to the fragility of emotions and the risks they pose in this context, they undeniably play a key causal and normative role in the giving process. Moral emotions, such as compassion, guilt and the joy of giving, are what help us to understand that others sometimes need our help. Since we often experience this understanding through our emotions, it is an essential driver of our charitable behaviour.



## Foundation Governance

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

### **Digitalisation and governance in charitable foundations**

*Dr Aline Kratz-Ulmer*

Digitalisation has created new governance issues relating, for example, to data use and protection, algorithms and artificial intelligence. While digitalisation can support foundations in their governance, it also brings certain ethical concerns. These issues will play an increasingly important role in how foundations are managed and how their projects are developed.

In the initial phase of this research project, a survey will be sent to the supervisory authorities in order to determine the status of digitalisation of Swiss foundations. Researchers will then analyse the digital tools used by these foundations.

### **Holding foundations in Switzerland**

*Delphine Bottge, Prof. Giulia Neri-Castracane*

Following the publication of her report in 2022 entitled "Holding foundations in Switzerland: The foundation-owned company model from theory to practice", Delphine Bottge continues to give lectures and publish work on this topic in Switzerland and across Europe. She is now a member of the Advisory Committee for the "Enterprise Foundations in Europe" project run by the European Law Institute, a non-profit organisation that aims to improve the quality of European law.

She has published an article in *Not@lex* on foundations, inheritance planning and family-based governance.

In addition, an article that Delphine Bottge co-wrote with Prof. Giulia Neri-Castracane is due to be published in the *Swiss Review of Business and Financial Market Law* in the first half of 2024. Prof. Neri-Castracane also recently published an article analysing the highly

controversial ruling by the Swiss Federal Supreme Court on the tax status of holding foundations in Switzerland.

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### **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. In March last year, the UN 2023 Water Conference took place, the first of such conference since 1977. The key outcome of the conference was the Water Action Agenda, which encourages UN Member States and other stakeholders, including from the private sector, to commit to addressing the global water crisis. During the conference, Prof. Laurence Boisson de Chazournes took part in the launch of the Global Commission on the Economics of Water report.

The aim of this project, which is in its finishing stages, is to develop a code of good practices for water management and biodiversity protection. A detailed report is provided to explain these practices in order to help private sector representatives understand and implement them.

In the spring of 2023, Prof. Boisson de Chazournes was appointed by the Collège de France to teach a series of high-profile lectures on international law and water that proved to be a great success. In addition, Dr Mara Tignino took part in the “Fairness in International Business and Human Rights Law” conference organised during the Annual Conference of the European Society of International Law in Aix-en-Provence on 31 August 2023.





# Philanthropy and Artificial Intelligence

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

This project examines the relationship between artificial intelligence (AI) and philanthropy from two perspectives. On the one hand, it explores how philanthropic organisations can play a crucial role in leading the ethical and inclusive AI revolution from their privileged position as independent actors at the intersection of industry, government and academia. Secondly, it addresses how the philanthropic sector can leverage AI to enhance governance and organisational development, data-driven decision-making, and the development of impact assessment strategies. Very little academic research has previously been done on this topic. This project aims to address that gap by bringing together experts in the fields of data science, philanthropy and ethics to generate solid academic and practice-informed contributions. These insights will guide philanthropic organisations in embracing and implementing AI, while encouraging them to actively promote ethical and inclusive AI practices.

A key outcome of this research project will be the publication of a handbook on AI and philanthropy in 2024. The aim of the book is to put together a collection of reliable, comprehensive and up-to-date articles on the topic. The multidisciplinary handbook will feature more than 25 unique contributions from academic, civil society and industry experts, who will share their insights on the relationship between AI and philanthropy.

This is a joint endeavour by the Chair in Behavioural Philanthropy and the GCP, with funding from Fondation Botnar and another strategic partner of the GCP.

On 1 January 2024, Giuseppe Ugazio was appointed Assistant Professor of the Chair of Behavioural Philanthropy and Finance at the UNIGE's Geneva Finance Research Institute (GFRI).

## Outlook for 2024



### **International conference “Artificial Intelligence and Philanthropy”** **14-15 March 2024**

A two-day event on Artificial Intelligence (AI) and Philanthropy will be held in Geneva on 14 and 15 March 2024.

The programme is designed to facilitate a dynamic and informative exchange of ideas between relevant thematic experts and the audience. The key objective of this event is to create a space for critical thinking on the subject of AI and philanthropy that allows for a multifaceted and interdisciplinary exploration of the topic. The programme will include academic sessions (invitation only) and a public conference.

The public lecture will be held on 14 March 2024 at the theatre *Les Salons*, in Geneva. Luciano Floridi, Founding Director of the Digital Ethics Center and Professor in the Cognitive Science Programme at Yale University, will be the keynote speaker. During this event, the winners of the Fondation Lombard Odier Prize for Academic Excellence in Philanthropy will be announced.

## **Edmond de Rothschild Foundations Chair in Behavioural Philanthropy**

*Joint interview with Prof. Giuseppe Ugazio (GU) and Karin Jestin (KJ),  
CEO of Edmond de Rothschild Foundations*

### **Why did Edmond de Rothschild Foundations decide to support the creation of the Chair in Behavioural Philanthropy?**

KJ – “As a philanthropic organisation, it is important that we contribute to the development of our sector. There are many ways in which we can do this, including by launching innovative projects. We have been working with the GCP since it was founded in 2017, and before that, as early as 2012, we teamed up with the Philanthropy Chair at ESSEC Business School in Paris. We wanted to support the GCP’s academic research in philanthropy, while also promoting the Centre’s multidisciplinary approach. In 2018, we made a bold choice and decided to support research in behavioural philanthropy. Being bold is certainly a value that Baroness Ariane de Rothschild holds dear and that, in many ways, has defined the Rothschild family’s commitment to philanthropy for over 150 years. Our aim in establishing this chair was to promote learning, using an innovative, multidisciplinary approach. We want to understand the science behind generosity and to encourage interaction between researchers and practitioners in the field.”

GU – “With the help of Prof. Rajna Gibson Brandon, the GCP and the Edmond de Rothschild Foundations decided to research the topic of behavioural philanthropy. Using an interdisciplinary approach, our aim is to understand the cognitive processes and phenomena behind charitable decision-making. Setting up a chair on this subject within the Geneva School of Economics and Management wasn’t easy, since this was a completely new subject. The aim was then to find somebody who could conduct interdisciplinary research and connect with other faculties at UNIGE.”

**What opportunities does this kind of collaboration between researchers and practitioners offer? And what challenges does it raise?**

GU – “Philanthropy plays a key role in promoting social wellbeing. However, until recently, very little research had been carried out on the topic – there isn’t even a standard definition of philanthropy. For some people, philanthropy refers only to large grants, while others believe the term includes donations from anybody, including to non-governmental and other such organisations. That’s why being able to conduct research alongside practitioners from the sector is such an invaluable opportunity. We can build theoretical knowledge that is specific to the needs of the sector we are studying. However, since this is a new discipline, we do not have a solid theoretical foundation that we can use to guide our work, so we sometimes have to make decisions based on concepts from more advanced fields of research, such as finance and law.”

KJ – “Even though it’s great that the number of philanthropists and foundations is growing, we must remember that this is still a drop in the ocean of need. Philanthropic resources are precious, and so we must be strategic and clear about our objectives in order to maximise their impact. While philanthropy is driven by ethics, aspirations and personal choices, it must also be underpinned by empirical data, evidence-based analysis and testing, and incorporate learning from both within the sector and from related sectors, which is why research is so important. To increase its impact, the philanthropic sector must use both its head and its heart.”

**What are your hopes for the chair and philanthropy research going forward?**

KJ – “This chair is a bold initiative. The research that Professor Giuseppe Ugazio has carried out and the articles that he and his colleagues have published show that there is definitely a place for this initiative, as does the University’s recent decision to make Giuseppe a tenured professor. The chair should continue to be bold and to break new ground, for example, by exploring how

foundations can use AI to better support their partners. I am optimistic that AI and related up-and-coming areas of research will enable the philanthropic sector to make great strides. I want us to learn how to collect more high-quality data and use it to inform our decision-making, ultimately leading to more targeted, relevant and, above all, sustainable results.”

GU – “When we first started researching philanthropy, we soon realised that one of the major obstacles we were up against was a lack of data. Without sufficient data, it’s difficult to characterise different types of philanthropists and their activities. One of the main objectives of the chair is therefore to convince stakeholders to share information so that we can better understand what is needed and make philanthropic work more effective.”

*“The GCP has been a pioneer in promoting an interdisciplinary approach to philanthropy research and teaching. Ever since it was founded, the GCP has been working very closely with the Edmond de Rothschild Foundations in order to create a Chair in Behavioural Philanthropy at UNIGE. This chair is the only one of its kind in the world. Thanks to the appointment of Professor Giuseppe Ugazio as Chair in 2019, the GCP has greater influence in the field of behavioural and experimental finance, as it applies to philanthropy.”*

**Prof. Rajna Gibson Brandon**, Professor of Finance,  
University of Geneva

## Other publications

In 2023, 15 articles, books and reports were published, either by or with the support of the GCP, including those mentioned above. These publications are freely available online and on the Centre's website.



**Statut Juridique d'Entreprise Durable en Suisse, Livre blanc du groupe d'experts juridique**, Giulia Neri-Castracane, Alliance for Sustainable Enterprises, 12/2023

**Social Enterprise Law: A Multijurisdictional Comparative Review**, Dana Brakman Reiser, Steven A. Dean & Giedre Lideikyte Huber (eds), Larcier Intersentia, 12/2023

**Is the warm glow actually warm? An experimental investigation into the nature of determinants of warm glow feelings**, R. T. Bianchi, F. Cova, E. Tieffenbach, International Journal of Wellbeing, 09/2023

**Are Self-transcendent Emotions One Big Family? An Empirical Taxonomy of Positive Self-transcendent Emotion Labels**, Angela Gaia F. Abatista and Florian Cova, Affective Sciences, 06/2023

**Current and Potential AI use in Swiss Philanthropic Organizations – Survey Results**, Camilla Della Giovampaola, Maria Cristiana Tudor, Lucia Gomez, and Giuseppe Ugazio, SwissFoundations, 06/2023

**Nouveautés pour les associations et les fondations – Modifications législatives 2023**, Giulia Neri-Castracane, Vincent Pfammatter, first publication in Expert Focus, p. 262 et seq., 06/2023

**A validation and comparison of three measures of participants' disposition to feel moved (introducing the Geneva Sentimentality Scale)**, Florian Cova, Jordane Boudesseul, 05/2023

**Virtual Reality for Philanthropy: A Promising Tool to Innovate Fundraising**, Nina M. Sooter, Giuseppe Ugazio, Cambridge University Press, 05/2023

**Sustainable purpose-driven enterprises – Swiss legal framework in a comparative law perspective**, Giulia Neri-Castracane, 22/05/2023

**The Normative Effects of ESG Expectations on Companies and their Directors**, Henry Peter, Aurélien Rocher, SZW / RSDA, pp. 453–469, 04/2023

**Numérisation pour les fondations classiques : une opportunité ? Un défi à relever**, Aline Kratz-Ulmer, Dominique Favre, Expert Focus, 04/2023

**Review by Giedre Lideikyte Huber of the book “For-profit Philanthropy: Elite power and the treat of limited liabilities companies, donor advised funds, and strategic corporate giving”**, by Dana Brakman Reiser and Steven A. Dean, published online by De Gruyter, 4/04/2023

**Corporate Sustainability Due Diligence and the New Boundaries of the Firms in the European Union**, L. Ventura, European Business Law Review, n. 34, vol. 2, pp. 239–268, 2023

**Sustainable Procurement: The Active Role of the State in Building a Sustainable and Inclusive Economic Growth, in State and Enterprise. Legal Issues in the Global Market**, B. De Donno, L. Ventura, eds. by M.R. Mauro and F. Pernazza, Springer, pp. 259–281, 2023

**Fondations, planification successorale et gouvernance familiale : Réflexions sur la liberté du disposant dans la transmission de ses actifs et de ses valeurs**, Delphine Bottge, Laurie Liccardo, not@lex, Revue de droit privé et fiscal du patrimoine, Schulthess, Editions Romandes, 03/2023

The background is a solid blue color. In the top left, there is a light beige shape with a white cloud inside it. In the top right, there is a light beige shape with a white cloud inside it. In the center, there is a dark blue cloud. On the left side, there is a large, light beige shape that tapers to a point, and a smaller pink shape above it.

# 2. Teaching

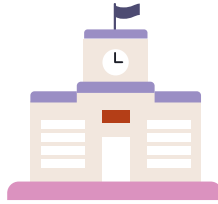


## Semester-long courses



**11**

**Semester-long courses**



**4**

**faculties**

**=**



**> 265**

**students**  
(including  
course auditors)

### **Entreprises Sociales**

Faculty of Law, Prof. Giulia Neri-Castracane – 2<sup>nd</sup> edition

This course looks at the legal forms that social enterprises can take under Swiss law, covering a large spectrum of enterprises. Students examine cooperative enterprises and how they can be transformed into social enterprises. They also study the legal status of social enterprises in other countries, as well as the B Corp certification that is available in Switzerland.

### **NEW – Entreprises, capitalisme et objectifs de développement durable**

Faculty of Law, Prof. Giulia Neri-Castracane

In less than a decade, companies have become key players in efforts to achieve the Sustainable Development Goals. Their role as businesses and our perception of them is quickly changing. This course addresses the challenges faced by enterprises from a legal standpoint. It looks at what duties and obligations a company's governing bodies have in terms of integrating ESG factors into their work, starting with the

shareholders and investors, followed by the board of directors and senior management, and lastly the auditors. It also examines the role of consumers.

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### **Innovation and Philanthropy**

*Geneva School of Economics and Management (GSEM), Prof. Giuseppe Ugazio and Dr Thomas Maillart – 2<sup>nd</sup> edition*

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.

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### **L'éthique de la philanthropie**

*Faculty of Humanities, Prof. Julien Deonna – 5<sup>th</sup> edition*

This course alternates between lectures and seminars and looks at current questions relating to the ethics of giving, such as what constitutes a donation. Most economists believe that donations are nothing more than a form of exchange. But are they right? At first glance, giving can appear to be closely linked with altruism. But what is altruism and does it really exist? Are donations about charity or justice? While most people agree that it is good to give to charitable causes or philanthropic organisations, some think that giving is a matter of individual choice, while others insist it is a moral obligation, a sort of duty of justice.

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### **La philanthropie culturelle et le droit**

*Faculty of Law, Dr Anne Laure Bandle – 4<sup>th</sup> 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 2023, this course was supported by the Fondation Fauvette.**

### **La philanthropie et ses principaux enjeux juridiques**

Faculty of Law, Prof. Giulia Neri-Castracane – 5<sup>th</sup> 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 goal is to give students an understanding of the specific features of this legal form, as well as of its governance, its advantages and disadvantages.

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### **NEW – Mémoire et séminaire : Droit fiscal et développement durable**

Faculty of Law, Prof. Giedre Lideikyte-Huber

The goal of this seminar is to encourage students to use critical and constructive thinking to examine how tax law affects our ability to achieve the Sustainable Development Goals. The seminar looks at sustainability from an economic, social and environmental perspective.

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### **NEW – Mémoire et séminaire : Gouvernance des personnes morales à vocation philanthropique**

Faculty of Law, Prof. Giulia Neri-Castracane

This seminar looks at several issues relating to the governance of philanthropic entities. Students examine various aspects of the legal frameworks that apply to foundations and non-profit organisations, taking into account ongoing legislative changes.

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### **Normative political theory**

Geneva School of Social Sciences , Prof. Emanuela Ceva – 2<sup>nd</sup> edition

The course provides students with the theoretical and practical tools to understand what it means to analyse and assess public institutions from a normative perspective. Some central issues in the contemporary political debate are discussed from a public ethics perspective. This includes institutional integrity and accountability, political corruption and whistleblowing, and the regulation of philanthropy.

### **NEW – Public Ethics of Philanthropy**

*Geneva School of Social Sciences, Dr Michele Bocchiola, Prof. Emanuela Ceva and Matthieu Debief*

This course provides students with the conceptual and normative tools needed to explore the justification of philanthropy from the perspective of public ethics in political theory. By the end of the course, students will have developed a theoretical toolkit that they can apply to the analysis and assessment of the various ways in which philanthropy may benefit the public, as well as the ethical challenges that resorting to philanthropy may pose in a political regime.

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### **The Many Faces of Philanthropy**

*Geneva School of Economics and Management (GSEM), Prof. Giuseppe Ugazio – 4<sup>th</sup> 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), South America (e.g. Brazil and Mexico) and Africa (e.g. South Africa).

**It is taught as part of the Edmond de Rothschild Foundations Chair in Behavioural Philanthropy.**

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

*“In a rapidly changing world, philanthropy has great potential to serve the public good. The Centre’s interdisciplinary approach to research and the interactions it encourages between practitioners, academics and students are helping to inspire people, start thought-provoking conversations and develop innovative initiatives. The GCP is really helping to make the philanthropic sector more accountable and impactful. A new wave of philanthropy has certainly emerged, characterised by new forms of support, collaborative approaches and entrepreneurship, and the GCP is a key part of that.”*

**Céline Yvon, Philanthropy Expert**

## Continuing education

### **Master class 2023 « Fondation : nouvelle(s) génération(s) ? »**

*23–25 August 2023, 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. In the 2023 edition, 25 participants learned from several expert researchers and practitioners with close ties to the GCP, including Prof. François Dermange (Faculty of Theology), Prof. Giedre Lideikyte-Huber (Faculty of Law), Dr Loïc Pfister, Academic Fellow of the GCP and Mara De Monte, Executive Director of the GCP.



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

*September 2023 to June 2024*

Since it was launched in 2021, the University of Geneva's DAS in Strategic and Operational Philanthropy has become a leading continuing education programme in the field of philanthropy in Switzerland. The programme's alumni association, Cercle de la Philanthropie, is expanding alongside the programme as more trained professionals join the field.



Last year, 16 professionals from a range of backgrounds took part in the programme, and this year 14 people are enrolled. Through this course, which is taught in English by practitioners and university professors, participants learn about the resources and concepts of philanthropy now and looking ahead. As well as the educational content of the course, participants particularly appreciate the interaction with their peers and their teachers, the 360-degree approach and the opportunity to use critical thinking. The content of this course and UNIGE's expertise in philanthropy attracts applicants from across Switzerland, Europe, Asia and the Middle East. Building on its success, the programme is expanding in 2024, with the launch of a fully online module on collaborative and inclusive philanthropy, developed in partnership with Porticus.

Co-directors: Danièle Castle, Laetitia Gill, Prof. Giuseppe Ugazio.

Cross-disciplinary programme run by the University of Geneva's Centre for Continuing and Distance Learning in partnership with Genevensis Communications, the Geneva School of Economics and Management (GSEM), the Geneva Finance Research Institute (GFRI) and the GCP. The module on trends in philanthropy was supported by the Julius Baer Foundation.

*“Many challenges await the University of Geneva: it will have to navigate various transitions, including socio-environmental shifts and AI, rethink how we all live together, innovate and strive for excellence. Thanks to its multidisciplinary, inclusive approach, the GCP is a hub for innovation and an essential bridge between the academic worlds and practitioners – it is ideally placed to help take on these challenges.”*

**Prof. Audrey Leuba**, Dean of the Faculty of Law and, from 1 April 2024, Rector of the University of Geneva



# **3.**

## **Connecting the philanthropy sector**







## **Conference “Philanthropie et Religions”**

26–27 April 2023

Philanthropy has an ambiguous relationship with religion, based on heritage, tradition, generosity and altruism, but also on a desire to stand out. Humanism is considered to be more impartial and more universal than religious conceptions that are judged to be moralising, partisan, condescending and sectarian. But how do things really stand? Is this analysis justified? What can be said about the standards set by religions as different as monotheistic Judaism and Buddhism? Do ethical and religious practices, or even prayer and fasting, shape specific ways of thinking about and experiencing giving in concrete terms? And what should be given? Should it be what is left over or handouts, or does the gift commit the entire individual in their relationship with the divine and with others, right up to the limits of their own life?



The GCP teamed up with the *Institut romand de systématique et d'éthique (IRSE)* to organise an academic symposium and a public conference on the theme of philanthropy and religions, which took place on 26 and 27 April 2023. This interdisciplinary symposium – which brought together some of the most distinguished academics and practitioners in the field – aimed to discuss the concept and application of philanthropy from the perspective of the different traditions of four religions: Judaism, Islam, Buddhism and Christianity. There were two workshops, on Judaism and Christianity, on the first day and another two, on Buddhism and Islam, on the second day. They were designed to be an opportunity for learning and interaction.

A public conference entitled “*Donner ou se donner? Le sens religieux du don*” was held on 27 April 2023 at Uni-Dufour. The participants were author, humanitarian, photographer and Buddhist monk Matthieu Ricard, France’s Chief Rabbi Haïm Korsia, and Swiss writer Metin Arditi. The discussion was moderated by François Dermange, Professor of Ethics at the Faculty of Theology, University of Geneva.

*“If perfection is to be transcendent and if giving and generosity are to help us on our journey towards enlightenment, we must free ourselves from expecting anything in return”.*

**Matthieu Ricard**, author, humanitarian, photographer and Buddhist monk

*“We should consider that what we own is not really ours and that perhaps the only thing that really belongs to us is what we give to others”.*

**Haïm Korsia**, France’s Chief Rabbi

*“According to the Quran and the prophetic tradition, everything comes from God and everything is returned to God, and this is how it is with giving. God is the ultimate giver and he embraces his creatures in a cycle that goes from him to them and back again.”*

**Prof. Denis Gril**, Professor Emeritus, Aix-Marseille University

**The Centre organises meetings between academics and practitioners on a regular basis, both at the national and international levels. 1,241 people took part in our in-person and online events.**



Find out more about the [2023 events](#).

# Philanthropy Lunches

## **« Dettes et santé, une affaire de dignité »**

9 February 2023

*Prof. José Ramirez, Johanna Velletri, Prof. David Sander  
and moderated by Prof. François Bellanger.*



When debt becomes unmanageable, it can make people fall into depression and negatively impact their physical health and self-esteem. The results of a recent study carried out by the Haute école de gestion de Genève (HEG) show the impact this can have on people's social lives and relationships, as well as on their ability to be independent in the future.

Knowing this, the objective of this Philanthropy Lunch was to introduce the Fondation genevoise de Désendettement, a foundation that aims to relieve people of their debt without taking control away from them, which is really important if they are to regain their self-confidence.

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## **“Corporate philanthropy through corporate foundations – opportunities and challenges”**

23 November 2023

*Prof. Tina Ambos, Ane Casajús Burutaran, Cynthia Hansen, Grégory Renand and moderated by Prof. Tina Ambos.*



Corporate philanthropy refers to initiatives a company voluntarily launches with the aim of producing a responsible and thus positive impact on society. It can include ESG and sustainability-driven investments, donation of products, in-kind services and technical assistance, or employee engagement programmes to advance a social or “for purpose” initiative. Often these endeavours are carried out through corporate foundations.

This Philanthropy Lunch provided the opportunity to get a better understanding of the purpose of these corporate foundations, as well as their governance, legal framework and general practice.

## Other GCP events

Presentation of the report **« Les arts en soutien à l'éducation des droits humains – Actions philanthropiques pour une approche positive des intimités – Le rôle de la philanthropie et des arts pour construire le monde de demain »**, in partnership with the Centre Maurice Chalumeau en sciences des sexualités de l'Université de Genève (CMCSS) and the UNESCO Chair in Sexual Health and Human Rights



23 February 2023

*Arnaud Franceschi, Prof. Thierry Troussier, Prof. Henry Peter, Mickaël Ouazzani, Ferdinando Miranda, Pauline Guex, Joëlle Mignot, Jean-Victor Blanc and moderated by Ingrid Geray.*

According to news reports and epidemiological indicators, our relationships are deteriorating, particularly when it comes to intimacy and sex. The Covid-19 pandemic seems to have further undermined and weakened our intimate relationships, especially for vulnerable people and in terms of their rights. How can we challenge current national and international strategies on this issue? How can the arts contribute to making the world a more fair and inclusive place?

The GCP teamed up with the UNESCO Chair in Sexual Health and Human Rights, hosted by Paris Cité University, and the Centre Maurice Chalumeau en sciences des sexualités to reflect on these issues and how important it is to develop philanthropic initiatives that use the arts and culture to encourage people to take a positive approach to their intimate relationships.

Conference « **Un an de guerre en Ukraine – les défis de la pratique humanitaire** »

1 March 2023

*Miren Bengoa, Tasha Rumley, Carin Salerno, Julia Grignon, Matteo Cavalieri and moderated by Dr Valérie Gorin.*



Swiss Solidarity has raised substantial funds to help the people of Ukraine. But what's the best response to a sudden armed conflict? What challenges do charitable organisations face? During this event, representatives from Swiss Solidarity discussed their key figures, their activities and the difficulties they face. The speakers gave a detailed and valuable insight into their work and highlighted the need for, but also the complexity of, humanitarian action in today's unstable climate.

Webinar “**Overview of continuing education opportunities related to philanthropy and the non-for-profit sector in Switzerland**”, in partnership with SwissFoundations and proFonds

4 May 2023

*Marc Salzmann, Prof. Giuseppe Ugazio, Etienne Eichenberger, Vincent Pfammatter and moderated by Aline Freiburghaus.*



Philanthropic and non-profit activities are becoming more important and more professionalised, with a growing number of stakeholders and with more training courses offered in the sector. There are many programmes on offer that target different groups of people, including practitioners, managers, newcomers to the field, intermediaries (lawyers and wealth managers, amongst others) and board members. However, it is not always easy to select the most suitable programme.

The objective of this webinar was to provide an overview of the courses currently available in Switzerland. The speakers focused on three courses in particular and provided some practical guidance.

Webinar “**The role of charities and business entities in the restoration of Ukraine**”, in partnership with Academician *F. H. Burchak Scientific-Research Institute of Private Law and Entrepreneurship, Ukraine.*



8 June 2023

*Prof. Olga Bakalinska, Mathieu Crettenand, Philipp Fischer, Dr Lucia Gomez Teijeiro, Ilona Havronka, Simon Inglis, Dr Volodymyr Kochyn, Dr Volodymyr Korol, Mariia Kostiv, Prof. Giedre Lideikyte-Huber, Charlotte Lindsey, Mara De Monte, Sandra Mossios, Prof. Giulia Neri-Castracane, Prof. Henry Peter, Vincent Pfammatter, Prof. Oleg Podtserk-vnyi, Ramiz Ramazanov, Prof. Giuseppe Ugazio and Karen Wilson.*

While many international donors have been relatively quick to provide assistance to civilians affected by the war in Ukraine, rebuilding the country will require substantial resources, with contributions from a multitude of actors.

What challenges will the country face as it starts to rebuild? What role can public–private partnerships play? How can organisations respond effectively to the needs of a country that is rebuilding itself?

Over a year after the war began, the aim of this webinar was to start exploring the role that charities and institutions, both public and private, can play in the reconstruction process in Ukraine.

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Building Bridges 2023 “**Foundations’ Assets Management: Performance & Benchmarking**”, organised in partnership with SwissFoundations.



4 October 2023

*Cyril Berner, Prof. Rajna Gibson Brandon, Guillaume Taylor, Vincent Kaufmann, and moderated by Prof. Tony Berrada.*

The assets of foundations in Switzerland represent an estimated CHF 140 billion. Nowadays, an active commitment to responsible investment has become a principle of good governance. This session was an opportunity to discuss with stakeholders from the philanthropic, academic and financial worlds about ways to strike the right balance between financial performance and mission alignment.

Conference « **Célébrer la démocratie – La philanthropie, partenaire de l'engagement démocratique des jeunes?** », in partnership with the State Chancel-



lery of the Canton of Geneva, the Geneva Directorate General for Economic Development, Research and Innovation (DG DERI), the Geneva Graduate Institute, SwissFoundations and the Albert Hirschman Centre (IHEID), as part of the 2023 Democracy Week.

11 October 2023

*Lara Atassi, Delphine Bachmann, Stéphane Garcia, Dre Christine Lutringer, Arnaud Talabardon, Flurina Wäspi, and moderated by Esther Mamarbachi.*

In a society that is becoming more and more polarised, where social cohesion is under threat and where institutions are being called into question, how can we celebrate democracy? Whether they are taking a stand or feeling disillusioned, the younger generations are no longer using the ballot box to make their voices heard. What role can philanthropy play in building bridges between the realities of society and democratic institutions? How do we come up with a framework and what are the limitations of such framework?

The speakers attempted to answer these questions by presenting the results of a study on the political engagement of young people in four European countries, as well as the Geneva Debate project. This was followed by a fascinating discussion between Delphine Bachmann, State Councillor, Flurina Wäspi, Head of Democracy at Stiftung Mercator and Lara Atassi, Member of the Grand Council of Geneva and member of the Committee of the *Fédération Suisse des Parlements des Jeunes* (FSPJ).

Discussion **“The Role of Empathy in Philanthropy, with Anita Nowak, PhD, Faculty Member of the McGill Executive Institute”**, organised in partnership with McGill Alumni Association, Diploma of Advanced Study in Philanthropy, and Le Cercle de la Philanthropie.

16 October 2023

*Dr Anita Nowak.*

Empathy has always been essential to philanthropy, but today it matters more than ever. The unprecedented intergenerational transfer of wealth, coupled with rising tensions between generations with respect to values, worldviews and philanthropic priorities, means that family foundations and non-profit organisations need to make empathy the focus of their work. Dr Anita Nowak, whose research is based on neuroscience and positive psychology, discussed how her Purposeful Empathy framework could be used as a tool to help tackle today’s most pressing social and environmental challenges. She also explained a six-step process that leaders can use to become more empathetic.



Philanthropy Series **“Data-driven philanthropy”**, hosted by the Edmond de Rothschild Foundations Chair in Behavioural Philanthropy.

29 November 2023

*Seminar: Karin Jestin and Prof. Giuseppe Ugazio. Practical workshop: Dr Lucia Gomez and Nisa Thomas.*

The aim of this seminar was to demonstrate the potential of data science for philanthropy. Using data from Swiss Solidarity donors as a case study, the presenters illustrated how patterns in donor contributions can prove crucial to inform charitable organisations’ approaches to their supporters.

The aim of the hands-on workshop that followed was to understand how tools such as ChatGPT and OpenAssistant can be used effectively, and for what purposes. Participants gained key data-science skills, useful for both grant-making foundations and operations entities.





## Other events

In addition to the events organised by the GCP, the Centre's management team, affiliated researchers and Academic Fellows contributed to 22 academic and/or public events in Switzerland and abroad.



# 5. The GCP ecosystem



## Strategy Committee

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

In 2023, the members were:

### **University of Geneva**

Prof. Jan Blanc, then Prof. Francesca Serra, **Dean of the Faculty of Humanities**

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

Prof. Antoine Geissbuhler, **Dean of the Faculty of Medicine**

Prof. Rajna Gibson, **GSEM**

Prof. Audrey Leuba, **Dean of the Faculty of Law**

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

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

Prof. Pascal Sciarini, **Dean of the Geneva School of Social Sciences**

### **Strategic partners:**

Peter Brey, then Céline Yvon, **Fondation Leenaards**

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

Axelle Davezac, **Fondation de France**

Andrew Holland, **Stiftung Mercator Schweiz**

Karin Jestin, **Fondations Edmond de Rothschild**

Dr Maximilian Martin, **Fondation Lombard Odier**

Marc Mangué, **Fondation Hans Wilsdorf**

Monika von Orelli, **Fondation Perspectives de SwissLife**

## Scientific Committee

The members are currently:

**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 (VU) 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

*“Philanthropy plays a key role in societies that are experiencing major social and democratic tensions, and undergoing sustainability-related transformational change. It is at the heart of all the challenges and changes we’re facing this century. Philanthropic foundations play a pivotal role in these many societal transitions thanks to their expertise, their capital and their unrivalled capacity for transformation. Examining the relationship between philanthropy and democracy and social issues is of the utmost importance. Thanks to the diverse range of top-notch researchers it works with, and the rigorous and independent research conducted on a local, national and international scale, the University of Geneva’s Centre for Philanthropy offers unrivalled expertise, using it to expand the sector’s reach and its positive impact on public debate, vibrant democracy and the public good.”*

**Prof. Nicolas Duvoux**, Professor of Sociology, Université Paris 8 and future head of the GCP, from 1 January 2025

## Management team



**Prof. Henry Peter**  
Head



**Mara De Monte**  
Executive director



**Sémia Bey**  
Project manager  
(until 31 May 2023)



**Margaux Casagrande**  
Administrative and  
accounting assistant



**Anne Ritter**  
Publications  
manager



**Laetitia Gill**  
Executive education  
associate

## The GCP's academics

Several professors and researchers from various UNI-GE faculties work with the GCP. In 2023, 23 professors, postdocs and PhD students from five faculties (Law, Psychology and Educational Science, Humanities, GSEM and Theology) and the CISA worked with the Centre on projects relating to philanthropy.



**Dr**  
**Anne Laure**  
**Bandle**



**Prof. Tony**  
**Berrada**



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



**Prof. Emanuela Ceva**,  
in partnership with  
**Dr. Michele Bocchiola**  
and **Matthieu Debief**



**Prof.**  
**Florian Cova**



**Prof. Julien**  
**Deonna**



**Prof.**  
**François**  
**Dermange**



**Prof. Rajna**  
**Gibson**



**Prof. Giedre**  
**Lideikyte Huber**



**Prof. Giulia**  
**Neri-Castracane**



**Prof.**  
**Marta Pittavino**



**Prof.**  
**David Sander**



**Prof. Giuseppe Ugazio** in partnership with **Dr Anita Budziszewska, Camilla Della Giovampaola, Dr Lucia Gomez, Nina Sooter, Nisa Thomas, Maria Tudor** and the whole team at the Behavioral Philanthropy Lab.

# Academic Fellows

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



**Dr. François Bonnici**  
Director of the  
Schwab Foundation  
for Social Entrepre-  
neurship in Geneva



**Delphine Bottge**  
Lawyer, Geneva



**Philipp Fischer**  
Lawyer, Geneva



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



**Vincent  
Pfammatter**  
Lawyer, Zurich



**Dr. Loïc Pfister**  
Lawyer, Zurich



**Prof. Livia Ventura**  
Senior Research Associate at  
the Cambridge Institute for  
Sustainability Leadership (CISL)



## Partnerships

The Centre works closely with various faculties at the University of Geneva (GSEM, the Faculties of Law, Theology, Humanities, Medicine, and Psychology and Educational Science, and the Geneva School of Social Sciences) as well as the Swiss Center for Affective Sciences (CISA).



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

The Centre worked on events with many different partners, including the Geneva Graduate Institute (IHEID), the Geneva General Direction for Economic Development, Research and Innovation (DG DERI), the Albert Hirschman Centre on Democracy (IHEID), Building Bridges, Institut romand de systématique et d'éthique (IRSE) and the Schwab Foundation for Social Entrepreneurship.

It partnered with Slatkine, a publishing house based in Geneva, as well as Routledge and Springer 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 philanthropic sector, the GCP is regularly consulted and cited in the media. In 2023, the Centre enjoyed robust media coverage, featuring in 17 press articles and TV and radio interviews in Switzerland and abroad, including:



**“Ce qui anime les donateurs philanthropiques”**, *L’Agefi*, 29 November 2023

**“La culture et la philanthropie, main dans la main”**, *L’Agefi*, 29 November 2023

**“Greenwashing: Stillschweigen oder Transparenz?”**, *Neue Zürcher Zeitung*, 25 November 2023

**“The role of philanthropy in times of crisis: Insights from the 2023 ERNOP Conference”**, *Alliance*, 28 July 2023

**“Philanthropy and Crises: Reflections from ERNOP 2023”**, Philanthropic Foundations Canada, 24 July 2023

**“George Soros gifts billions to charity via a tax heaven”**, *Follow the Money*, 30 June 2023

**“Peut-on tout vendre aux enchères?”**, *Forum*, *RTS La Première*, 27 April 2023

**“Swiss Customs Officials Reverse Course After Telling Museums They’re Required to Display All Artworks That Were Imported Tax-Free”**, *artnet news*, 17 April 2023

**“Une fondation est un actionnaire à long terme, garante de l’indépendance d’une entreprise”**, *L’Agefi*, 17 April 2023

**“L’entrepreneuriat social au cœur de la recherche”**, *L’Agefi*, 12 April 2023

**“Anche donare è economia”**, *Corriere del Ticino*, 01 April 2024

**“Handbuch zu sozialem Unternehmertum”**, *The Philanthropist*, 23 March 2023

**“Philanthropie: améliorer la culture des données”**, *Le Temps*, 13 March 2023

**“Laurence Boisson de Chazournes et ce droit international qui lui coule dans les veines”**, *Le Temps*, 1 March 2023

**“Quelles solutions pour renflouer les caisses des organisations humanitaires”**, *L’Agefi*, 8 March 2023

Podcast **“Philanthropisms – ERNOP: Connecting Philanthropy Academia & Practice #3”**

Podcast **“Philanthropisms – Connecting Philanthropy Academia & Practice #1”** in partnership with ERNOP



## **Contact**

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**Les partenaires  
stratégiques du GCP**



Fondation  
de  
France



**LOMBARD ODIER**  
F O N D A T I O N



**SwissLife**

Stiftung Perspektiven



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FOR PHILANTHROPY