

The Geneva Centre for Philanthropy (GCP) in 2021



UNIVERSITÉ
DE GENÈVE

GENEVA CENTRE
FOR PHILANTHROPY



IMPRESSUM

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The activities of the Geneva Centre for Philanthropy (GCP) in 2021

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The GCP in 2021

The Geneva Centre for Philanthropy (GCP) is a cross-disciplinary academic centre created in 2017 through a public-private partnership between the University of Geneva (UNIGE) and seven philanthropic foundations. It has gained recognition among academics and practitioners as a reference in the field of philanthropy in Switzerland and internationally.

The Centre focuses on three interconnected axes: research and publications, teaching, and public events. Transferring knowledge is at the core of the GCP's work. Whenever possible, it runs events and makes its publications accessible online and in open access to ensure that they reach as many people as possible. In the four years since it was created, the GCP has become a significant source of information on philanthropy.

Following the International Conference on Taxation and Philanthropy in 2020, the GCP released *The Routledge Handbook of Taxation and Philanthropy* in December 2021. It is the first transnational, cross-disciplinary academic publication on this topic. The GCP is now preparing its next global conference on social entrepreneurship to be held in 2022.

In 2021, we reaffirmed our international standing, both through publications, research, and teaching and our governance. Four well-known experts became members of the Scientific Committee, and Fondation de France joined as strategic partner. In response to the growing demand for training, in September 2021, we introduced a new Diploma of Advanced Studies (DAS) in Strategic and Operational Philanthropy, in collaboration with the Geneva School of Economics and Management (GSEM), the Geneva Finance Research Institute (GFRI) and Genevensis Communications. This new diploma has proven extremely popular.

This report provides a brief summary of our work. More detailed information is available in English and French on the Centre's website: www.unige.ch/philanthropie/en

The background is a solid teal color. In the upper left and right corners, there are stylized, light beige clouds. In the lower left, there is a dark blue cloud. A large, solid red triangle is positioned on the left side, pointing towards the center. The text "1. Teaching" is written in white, bold, sans-serif font, centered horizontally and slightly below the vertical center.

1. Teaching

Semester-long courses

Cultural Philanthropy and Law

Faculty of Law, taught by Dr Anne Laure Bandle – 2nd edition

This cross-disciplinary course is for bachelor's and master's students from the Faculty of Law. It is also open to students from the Faculty of Humanities. The teaching approach is both academic and pragmatic and involves researchers and other experts from various fields. Students explore philanthropy's role in and potential for supporting the arts and culture by examining the most important legal, ethical, and business-related aspects of the topic. Students gain in-depth knowledge of the contemporary challenges of philanthropy and learn how to have a lasting impact as professionals in this field. This course was funded by Fondation Zdenek et Michaela Bakala.



4

**semester-
long courses**



3

faculties

=



101

students
(including
course auditors)

The Ethics of Philanthropy

Faculty of Humanities, taught by Dr Emma Tieffenbach – 3rd edition

This course is for bachelor's and master's students from the Faculty of Law. The first edition was taught in English and the subsequent editions in French. It alternates between lectures and seminars and looks at current issues relating to the ethics of giving, such as the warm-glow effect. The aim was to familiarise students with fundamental ethical issues and current thinking in this field. This course marked the start of a partnership between Dr Emma Tieffenbach and Prof. Florian Cova, who have similar research interests. Given the level of interest generated, this course is now offered at other Swiss universities.

The Many Faces of Philanthropy

*Geneva School of Economics and Management (GSEM),
taught by Prof. Giuseppe Ugazio and Dr Joost Mönks – 2nd edition*

This course comprises two successive modules and is open to the GSEM bachelor's students. Module A provides a multidisciplinary introduction to traditional philanthropy, examining the opportunities and challenges of different approaches to the topic. The aim is for students to acquire basic knowledge of the philanthropy sector. Module B 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). Here, the goal is for students to gain insight into how philanthropy has developed outside the Western world.

All courses offered by the GCP can be audited and are taught in a hybrid format.

[More information](#)

Continuing education

“Foundations: New Generation(s)?”, 2021 Master Class, 1–3 September 2021

*Run by Swiss Philanthropy Foundation in partnership with the Centre for Philanthropy Studies (CEPS) at the University of Basel and the GCP
9th edition*

The 2021 edition of this Master Class was held at the *Château de Bossey* in Vaud Canton and involved several academic experts from the GCP. Over three days, 25 practitioners – including members of foundation boards, bank managers involved in the philanthropic sector, and individuals looking to set up a foundation – learned about and discussed recent trends and their impact on the philanthropic sector. This course covered the legal, governance, asset management, and strategic aspects.

“Foundations and Associations, Tools and Practical Knowledge”, Credit Suisse, 11–12 November 2021

2nd edition

For the second year in a row, Credit Suisse asked the GCP to create and run this training for its employees wishing to become involved in foundation boards and association committees. The workshop offered participants the opportunity to gain insight into multiple aspects of philanthropy, such as legislation, taxation, governance, and impact, and provided practical tools.

Diploma of Advanced Studies (DAS) in Strategic and Operational Philanthropy, September 2021 to July 2022

1st edition

In the autumn of 2021, the University of Geneva launched a new continuing education program in strategic and operational philanthropy. This program is the result of a cross-disciplinary collaboration between the Geneva School of Economics and Management (GSEM), the Geneva Finance Research Institute (GFRI), the GCP, and Genevensis Communications. It is intended for professionals wishing to learn more about and become involved in today's multifaceted philanthropy sector, in Switzerland and internationally. The program is taught by a unique combination of experienced practitioners and academics, and its twelve cross-disciplinary modules provide participants with conceptual and practical tools to advance autonomously. In addition, individuals with more specific training needs can take one of the two Certificates of Advanced Studies (CAS) comprising the DAS, each of which comprises six modules, or they can take just one module. A total of 22 students are currently enrolled in this program. The final module, which looks at new philanthropic trends, is supported by the Julius Baer Foundation.

The missing link in the chain

Field work

Teaching



Academic and cross-disciplinary instruction

- Understanding why (and therefore, how)
- Developing concepts and models

More information

Participants' feedback

“The skills, the awareness and the network I developed through the DAS proved to be invaluable assets in achieving my career pivot towards philanthropy.”

Marc-André S.

“The DAS programme has enabled me to leverage my banking background with my strong involvement in social organisations. How exciting to better understand opportunities, challenges and the evolution of philanthropy while developing a network of professionals who want to make a lasting impact!”

Marie-Luce C.

“Philanthropy is evolving and it changes the way we work for the public good: more strategic, more inclusive, more collaborative. Whilst I have more than 20 years experience in this sector, the DAS not only allows me to understand and master the fast-changing world of philanthropy and social innovation, it also strengthens my skills in management, evaluation or planning.”

Vincent B.

“The GCP is a key European research platform for philanthropy. It carries out pioneering work in numerous areas, particularly in terms of longitudinal analyses of large databases and the research projects it develops. The Centre helps to shed light on philanthropic work through a resolutely cross-disciplinary approach. As a member of the Scientific Committee, I am involved in fostering a rich dialogue on philanthropic research that is beneficial for both academics and the professional community.”

Nicolas Duvoux, member of the [Scientific Committee](#), professor of sociology at [Université Paris 8](#) and president of the [Conseil national des politiques de lutte contre la pauvreté et l'exclusion sociale \(CNLE\)](#), France



2. Ongoing research

Chair in Behavioural Philanthropy

Prof. Giuseppe Ugazio, who holds the Edmond de Rothschild Foundations Chair in Behavioural Philanthropy, led a research team comprising three PhD students – Nina Sooter, Ursa Bernardic, and Lucia Gomez Teijeiro. Prof. Ugazio is a multidisciplinary expert who studies the neuropsychological mechanisms behind complex human social behaviour. Using experimental methods, he examines the behavioural, affective, and cognitive control mechanisms underpinning social decision-making, focusing on how these mechanisms interact and lead to philanthropy-related choices. He also developed an approach that uses artificial intelligence to identify what incentivises people to engage in charitable work and examine the role played by emotions and moral values.

These researchers have presented their work at several international conferences, including those run by the Association for Research on Nonprofit Organizations and Voluntary Action (ARNOVA) and the European Research Network on Philanthropy (ERNOP). At the ERNOP conference, Prof. Ugazio and Lucia Gomez Teijeiro's article entitled "Mapping the Swiss philanthropic landscape through big data" received the ERNOP Best Conference Paper Award.

“The paper is more than a paper. It is a set of tools that can be freely obtained, used and adapted by others to analyze the philanthropic sector in their country. Also, the methodology will be revolutionizing research on philanthropy as the paper presents a new and very fruitful way to produce and analyze data on philanthropic organizations. It is a very sophisticated way of conducting the classification exercise in a relatively economical manner, and we do need such exercises to make progress with work on organizations.”

ERNOP award committee * on Prof. Ugazio and Lucia Gomez Teijeiro
 “Mapping the Swiss Philanthropic landscape through big data”

*Prof. Rene Bekkers (Vrije Universiteit, Amsterdam), Dr Maria Gallo (Trinity College Dublin) and Prof. John Mohan (University of Birmingham)

Artificial intelligence and philanthropy, a new priority research area for the GCP

We have selected five priority research and teaching areas:

- **Taxation and philanthropy**
- **Social entrepreneurship and hybrid entities**
- **Why do we give?**
- **Diversity in governance within the non-profit sector**
- **Artificial intelligence and philanthropy**

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

Prof. Henry Peter and Dr Giedre Lideikyte Huber

This pioneering project, launched in 2019, examines the influence of tax systems on philanthropy, the justification for those systems, and the mechanisms that can be used to foster philanthropic initiatives. Researchers are studying this issue in Switzerland and internationally, identifying the various tax treatments applicable to individuals and companies who give or receive charitable contributions, and issuing recommendations on improving tax policy. The project received funding from the Swiss National Science Foundation over four years. It has given rise to research conducted jointly by the GCP and OECD in 40 countries. A report on taxation and philanthropy, written as part of this study, was presented at the GCP's International Conference on Taxation and Philanthropy, which brought together 60 experts worldwide, in November 2020. The research papers presented at the conference were compiled in The Routledge Handbook of Taxation and Philanthropy, published in December 2021 (see Focus on 2021, p. 31).

Water, private companies and the Furtherance of the Public Good

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

This project is in line with 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 ensuring access to water facilities, which has become a major global challenge today. This project focuses on studying the mechanisms for promoting effective practices in water management and the protection of biodiversity within the private sector. The goal is to create a code of best practices for companies, regardless of their size or business sector. This research was supported by Fondation Hélène et Victor Barbour in 2021.

Warm Glow Project

Prof. Samia Hurst-Majno and Dr Emma Tieffenbach

When trying to explain why people make charitable donations, economists often hypothesise that it is because of the warm glow brought about by the act of giving. The warm glow concept was first put forward by James Andreoni, a member of the GCP Scientific Committee, in 1990 and has since been used to explain numerous philanthropic behaviours. However, the concept has not been formally defined; therefore, researchers tend to use their intuitive understanding of the phenomenon. This research project aims to determine whether the warm glow effect is the rational incentive behind charitable giving and how we should view the moral standing of those who donate to experience it. This project was supported by a private, Geneva-based foundation.

La diversité dans la gouvernance des fondations d'utilité publique en Suisse

Laetitia Gill and Dr Aline Kratz-Ulmer

This project looks at diversity, in its broadest sense, within the governing bodies of Swiss charitable foundations. The researchers sent out a preliminary questionnaire that collected data from 107 foundations representing 720 board members. The initial findings were presented at a Philanthropy Lunch in October 2020, and the full results are scheduled to be published in early 2022. The aim will then be to broaden the research by looking at diversity in the governance of charitable foundations from other angles, including collective intelligence and group dynamics.

Artificial intelligence and philanthropy

Prof. Giuseppe Ugazio and Dr Joost Mönks

Following an initial Philanthropy Lunch on this subject in 2020, the researchers decided to dig deeper into the topic.

This project, which is still in its early stages, examines the impact of artificial intelligence (AI) on the philanthropy sector. Researchers take a holistic approach to studying how the philanthropy sector can ensure that the technological potential of AI brings innovative solutions that lead to positive social change while also looking ahead to future AI trends and possible impacts. The aim is to enable philanthropic organisations to promote ethical AI for the common good.

The researchers' cross-disciplinary approach looks at three primary areas: 1) how AI can be used to support decision-making and operational processes in philanthropic organisations in order to analyse and predict the behaviour of donors, to track and assess the impact of their actions, and to automate administrative tasks; 2) how AI can be used to increase an organisation's philanthropic impact and, in turn, enhance the benefits and social impact when implementing projects and allocating subsidies; and 3) how AI and ethics can be used to study the role of philanthropy in promoting the ethical and inclusive use of AI in order to ensure a positive impact on society.

Publications

In 2021, 42 articles were published either by the GCP or in collaboration with the GCP:

The Routledge Handbook of Taxation and Philanthropy, eds. Henry Peter and Giedre Lideikyte Huber, Routledge, 2021, free, open access: contains 30 scientific contributions [see [Focus on 2021, p. 31](#)], as well as the OECD report published in November 2020, in the development of which the Centre was closely involved (*Taxation and Philanthropy*, OECD Tax Policy Studies).

Articles included in **Routledge Handbook of Taxation and Philanthropy**:

The proper relationship of private philanthropy and the liberal democratic state: the inquiry and the inquirers as the answer,
Rob Atkinson

Why fiscally encourage philanthropy? Analyzing discourses and issues of political actors who legislate on philanthropy in Switzerland,
Caroline Honegger, Romain Carnac, Philip Balsiger and Alexandre Lambelet

Institutional shortcircuits: when should philanthropy be incentivised?, Emanuela Ceva

The gifting puzzle, Emma Tieffenbach

Philanthropy, class, and tax in France, Nicolas Duvoux

Charitable ends (perhaps) by political means: what are governments regulating?, Calum M. Carmichael

Is it really a charity? Membership-based entities as charities: the Australian experience, Ann O'Connell

The donor control/public benefit balance underlying philanthropic tax concessions, Ian Murray

Economics of philanthropic tax incentives, James Andreoni and Sarah Smith

The design of tax incentives for giving, Richard Steinberg

Treasury efficiency of the Canadian tax regime for private foundations and their founders, Brigitte Alepin

Tax-price elasticity of charitable donations – evidence from the German taxpayer panel, Maja Adena

Analysing the role of tax incentives for donations to non-profit organisations in India, Malini Chakravarty and Priyadarshini Singh

Tax incentives for charitable giving: evidence from the Swiss Canton of Geneva, Giedre Lideikyte-Huber, Marta Pittavino and Henry Peter

Who gives and who gets? Tax policy and the long-run distribution of philanthropy in the United States, Nicolas Duquette and Jennifer Mayo

Aligning tax incentives with motivations for philanthropy: insights from psychology and neuroscience, Jo Cutler

Philanthropy as a self-taxation mechanism with happy outcomes: crafting a new public discourse, Charles Sellen

Inter-charity competition and efficiency – considerations beyond fundraising and tax incentives for giving, Johannes Lohse and Kimberley Scharf

How can we improve tax incentives for charitable giving? Lessons from field experiments in fundraising, Maja Adena

Behavioural philanthropy: harnessing behavioural sciences to design more effective tax incentives for philanthropy, Ursa Bernardic, Maël Lebreton, Giedre Lideikyte-Huber, Henry Peter and Giuseppe Ugazio

Double taxation conventions as potential tools to promote cross-border philanthropic payments, Xavier Oberson

Solutions to cross-border charitable giving in practice: the perspective of arts organisations, Renate Buijze

Cross-border philanthropy: a U.S. perspective, Eric M. Zolt

Removing tax barriers to cross-border philanthropy: lessons from Australia, Natalie Silver

Tax reactions on entrepreneurial philanthropy: the case of the Netherlands, Sigrid Hemels

Culture change is hard: evidence from a tax reform in the Netherlands, René Bekkers, Stephanie Maas and Claire van Teunenbroek

Trust and for-profit philanthropy: from Surrey's private foundation to Zuckerberg's limited liability company, Steven Dean and Dana Brakman Reiser

The growing concept of social enterprise in Australia: can a social enterprise take advantage of tax concessions by operating through a charity?, Fiona Martin

Social entrepreneurship: is it social or entrepreneurship?

Tax treatment of social entrepreneurship in Switzerland, Raphaël Gani

Impact of the overlap of public and private initiatives on the philanthropy tax regime in France, Philippe Durand, Dominique Lemaistre and Laurence de Nervaux

Other articles:

Foundations in Europe from a tax perspective: observations and trends,

G. Lideikyte Huber, *Comparative Highlights of Foundation Laws* (The Operating Environment for Foundations in Europe), 10/2021, pp. 24-25.

Corporations as new philanthropists, S. Bey, H. Peter, *Alliance*, 13.09.21.

Erfolgreiche Führung dank Diversität, A. Kratz-Ulmer, *SPV*, Special Edition 8/2021, pp. 28-30.

The Importance Of The « G » – An example from an ESG-Investing Foundation, D. Bottge, J. Dif, *Philanthropy Impact Magazine*, 07/2021, pp. 31-32.

Une cohabitation à impact, D. Bottge, *Fondations Actionnaires & Investisseurs: un intérêt commun?* Philrouge, 07/2021, p. 55.

Foundation Diversity Management: Wo stehen wir diesbezüglich in der Schweiz?, A. Kratz Ulmer, *Stiftung & Sponsoring*, 4/2021, pp.14-15.

Diversity in Swiss Foundation Boards, A. Kratz-Ulmer, L. Gill, *Expert Focus*, 04/2021, pp. 219-222.

Sociétés hybrides, entreprises sociales, B-Corp: Le droit suisse est-il approprié?, H. Peter, V. Pfammatter, *SZW/RSDA*, 03/2021, pp. 289-301.

Switzerland: Reassessing Tax Incentives, Data Collection & Sector Transparency, G. Lideikyte Huber, *PANL Perspectives*, Carlton University, 31.03.2021.

The OECD Report on Taxation and Philanthropy – Main findings and policy options for Switzerland, G. Lideikyte Huber, H. Peter, *Expert Focus*, 2/2021, pp. 108-112.

Personelle Diversität im obersten Organ, A. Kratz-Ulmer, *SZS*, 1/2021, p. 3-6.

The Foundation owned Company model: the path to build tomorrow society by unifying long-termism and philanthropic impact, D. Bottge, *Philanthropy Impact Magazine*, 01/2021, pp. 12-14.



3.

Connecting the philanthropy sector

While most GCP events were held online in 2021, some events in the final quarter of the year took place in person and streamed live. All events were recorded and made available on the GCP website (www.unige.ch/philanthropy).

Philanthropy Lunches

How can philanthropy support companies to advance human rights?

02.02.2021

Prof. Dorothée Baumann-Pauly, head of the Geneva Center for Business and Human Rights (GSEM) and research director at the NYU Stern Center for Business and Human Rights, moderated a panel discussion with Dr Giulia Neri-Castracane, senior lecturer and lawyer, and François Zimeray, lawyer, and former French ambassador for human rights.

At this Philanthropy Lunch, participants discussed how the philanthropy sector and companies could work together to ensure respect for human rights in their activities. The panellists looked at the links between philanthropy and corporate social responsibility and between the UN Sustainable Development Goals and human rights. Civil society's expectations concerning respect for human rights have grown to such an extent that companies have no choice but to factor this into their work to remain sustainable. These expectations become almost as much of the requirement for companies as their legal obligations. This is when philanthropy and the private sector work together. However, new laws may be required to ensure full respect for human rights.

The role of positive emotions in philanthropic motivation

25.03.2021

Prof. David Sander, director of the Swiss Centre for Affective Science (CISA), moderated a panel discussion with Prof. Tobias Brosch, a member of the CISA and director of the Consumer Decision & Sustainable Behaviour Lab within the Psychology Department of UNIGE's Faculty of Psychology and Educational Science (FPSE) and Prof. Florian Cova, a member of the CISA and assistant professor in the Department of Philosophy. At this Philanthropy Lunch, panellists explored the fundamental role that emotions play in philanthropic motivation. The initial findings of a pilot project run by CISA were presented. Drawing on behavioural studies and textual analysis of the mission statements of Swiss foundations, the researchers demonstrated a positive correlation between a person's tendency to feel certain positive emotions and philanthropic behaviour in their daily lives. One of the most interesting findings is that inducing positive emotions can make people more generous. They also discussed the link between emotions and climate change.



600
people took part
in our events
either in person
or online

Les fondations actionnaires

29.04.2021

Delphine Bottge, a GCP academic fellow, moderated a panel discussion with Marianne Philip, chair of the Danish committee for foundation governance, Virginie Seghers, co-founder and president of Prophil, and Achim Hensen, co-founder of Purpose Stiftung and Purpose Venture. At this Philanthropy Lunch, panellists discussed the specific features, advantages, and disadvantages of shareholder foundations, which are still unknown and little used governance models whereby a company belongs to a foundation. By separating corporate rights from asset-holder rights, these foundations can help create a stable long-term view for a company and foster a pro-social vision. While each country is bound by its own legal system, some reforms could be implemented in this direction, drawing on experiences from across Europe, such as Denmark and Germany.

How to combine purpose and profit

20.05.2021

This Philanthropy Lunch kicked off with a keynote speech by Prof. Alex Edmans from the London Business School on the topic of his book *Grow the Pie: How Great Companies Deliver Both Purpose and Profit*, which looks at the growing and fast-changing role companies play in the philanthropy sector. He discussed how companies could contribute to the common good by creating social value without going against shareholders' interests.

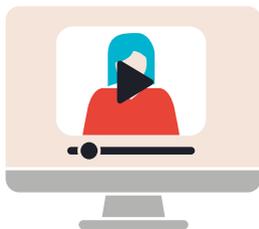
Prof. Laurent Frésard, from *Università della Svizzera italiana* (USI), moderated a panel discussion with Dr Guido Bolliger, head of investment at Asteria Investment Managers, Prof. Jean-Pierre Danthine, E4S Managing Director (EPFL), Prof. Philipp Krueger (GSEM, GFRI) and Dr Gesa Pellier, Head Global Health Affairs at Novartis. They discussed how the objectives of philanthropy and companies tend to converge when it comes to contributing to the common good. While they may not be motivated by altruism, companies are becoming increasingly

aware of ensuring sustainable business models. This leads them to promote the UN Sustainable Development Goals, which are the fundamental aim of all philanthropic actions for the GCP.

L'Espace Tourbillon, un projet innovant à Genève pour les entreprises sociales

21.09.2021

Laetitia Gill, the GCP executive director, moderated a panel discussion with Marc Maugué, secretary general of the Hans Wilsdorf foundation, Pierre-Yves Taponnier, director of the *Fondation Immobilière pour le Développement des Entreprises Sociales* (FIDES), and David Hiler, former President of the Geneva Cantonal Government, president of the *Fondation Colis du Coeur*, and members of the board of *Fondation PRO*. The panellists presented the background and objectives of Geneva's *Espace Tourbillon*. Under the aegis of FIDES, this 33,000 m² building was designed with and for local outreach organisations to create synergies, promote sharing, and stimulate collective intelligence. It is becoming increasingly essential for non-profit organisations to pool their resources to focus on their areas of expertise and enhance their impact on beneficiaries. *Espace Tourbillon* aims to increase the social impact of non-profit institutions by providing an enabling environment that allows them to focus on projects with a long-term approach. It is hoped that it will become an incubator that brings together organisations while also enabling them to maintain their unique identities. FIDES is aware of the risk of this type of initiative, and its impact is by no means guaranteed. However, accepting this uncertainty is a part of its philanthropic contribution. The project will be assessed for several years to gauge its success and the possibility of replicating the model.



➤ **2'800**
people viewed
our events

Data protection for non-profit entities

16.11.2021

Vincent Pfammatter, a GCP academic fellow, moderated a panel discussion with Sebastian Rieger, lawyer and legal consultant for pro-Fonds, Theodora Dragan, a data protection officer and legal counsel at the Cyber-Peace Institute and founding member of the Swiss DPO Association (ASDPO), and James De France, a senior legal counsel and data protection officer at the International Federation of Red Cross and Red Crescent Societies (IFRC).

Foundations, associations, international organisations, and NGOs are all directly affected by the issue of personal data protection because they handle large quantities of potentially sensitive personal data concerning beneficiaries, donors, governments, and employees. At this Philanthropy Lunch, panellists discussed the complexity of this largely unexplored yet crucial issue for the non-profit sector, particularly in light of the European Union's General Data Protection Regulation (GDPR), which came into force in 2018, and the revised Swiss data protection law due to come into effect in 2022. Panellists spoke about how important it was for non-profit organisations and charitable foundations to think strategically and operationally about the tools available to mitigate the risks of an attack on sensitive personal data.

D'une action de terrain à un modèle reproductible

06.12.2021

Prof. Antoine Geissbuhler, the vice-rector of the University of Geneva, doctor in charge of the Geneva University Hospitals' (HUG) cyber health and telemedicine unit, and head of the HUG centre for innovation, moderated a panel discussion with Dr Charles-Henry Rochat, urologist, surgeon, and founder of Fistula Group, Dr Anne-Caroline Benski, head of clinical obstetrics, DFEA-HUG, and Prof. Giuseppe Benagiano, president of the Geneva Foundation for Medical Education and Research (GFMER). The participants presented a cross-disciplinary project to support women in developing countries through the experience of obstetric fistulas during childbirth. The aim of the project, which combines field interventions, research, training, and awareness-raising among the public and international organisations, is to ensure that these women receive the medical care they need and can re-join society. The panellists discussed how philanthropy is key to supporting this evolving and sustainable model and the critical role of training and remote medicine.

In addition to the events organised by the GCP, members of the Centre management team and its academics took part in 32 events in Switzerland and abroad.

Academic conferences

Gates Cambridge Trust Annual Assembly, Keynote address: “The next 20 years: global challenges of the future”, University of Cambridge, 07.05.21

Taxation, philanthropy and implications for practice, ERNOP Science and Society Seminar Series 2021 (online), 25.05.21

ISTR Book Club: The Routledge Handbook of Taxation and Philanthropy (online), 29.09.21

Do tax deductions encourage charitable giving behavior in the canton of Geneva?, Data Science Clinics, Geneva, 11.10.21

50th Annual ARNOVA Conference, three articles presented, Atlanta, USA, 18-20.11.21

Fiscalité et philanthropie, Philanthropy & Social Sciences Program Conference, Paris, 01.12.21

Building bridges in the aftermath of Covid-19: Where will the philanthropy of today lead us tomorrow? (online), 02-03.12.21. Moderation of the keynote speech by Dr Beth Breeze, moderation of the session on philanthropy and the SDGs, talk on barriers to cross-border philanthropy, and presentation of four articles, one of which received the ERNOP 2021 Best Conference Paper Award.

14th International Conference of the ERCIM WG on Computational and Methodological Statistics (CMStatistics 2021), King’s College London (online), 18-20.12.21

Public events:

The Foundation Owned Companies Model, “Walk in my shoes” webinar, Philanthropy Impact (online), 08.02.21

Les nouvelles modalités de financement à impact sociétal, meeting of the *Maison Internationale des Associations* (online), 11.02.21

Spotlight session – Taxation and Philanthropy, OECD netFWS’s 2021 Annual Meeting (online), 17.03.21

Blended Finance for Open Innovation and SDGs, Geneva Trialogue 2021 (online), 18.03.21

Comment aligner philanthropie et gouvernance familiale?, Society of Trust and Estate Practitioners (STEP) Geneva (online), 25.03.21

La diversité dans les organes dirigeants d’organisations non-profit (fondations ou associations), meeting of the *Maison Internationale des Associations* (online), 15.04.21

Mettre en lumière les biais inconscients pour promouvoir la diversité, *Symposium des fondations suisses*, SwissFoundations (online), 02.06.21

Tomorrow’s Philanthropy. How donors shape a better world, impACT Talk Macro Labs (online), 14.07.21

Comment amener la diversité dans nos entreprises de façon agile?, Conference *Chambre de Commerce France Suisse*, Zurich, 08.09.21

Les partenariats à l’ère des objectifs de développement durable de l’Agenda 2030, Keynote speech, Digital Skills Matchmaking, IMS, Luxembourg, 14.09.21

Investir en créant de l’impact, *Banque Alternative Suisse* (BAS) (online), 22.09.21

Fattori di successo per rivitalizzare il settore non profit, keynote speech, workshop and panel discussion, *Biennale de la Philanthropie Stratégique*, Centro Competenze Non Profit (CENPRO), Lugano, 30.09.21

Operating environment for philanthropy in Europe: 2021 Comparative Highlights Publication launch, publication launch, Philanthropy Europe Association (Philea) (online), 01.10.21

Philanthropie à Genève : regards croisés féminins, Institut National Genevois, Geneva, 13.10.21

Dialogue entre autorités fiscales cantonales, moderation of the session, *Forum des fondations* (SwissFoundations), Lausanne, 10.11.21

Der Ruf nach Diversität im Stiftungsrat, CS-MLL webinar event (online), 11.11.2021

Les bienfaits de la diversité en entreprise, UNIGE and Credit Suisse, Geneva, 22.11.21

Les enjeux de formation dans la philanthropie, Keynote speech followed by a panel discussion and interview, Bilan philanthropy evening, Geneva, 25.11.2021

Annual Business and Human Rights conference of the Geneva Bar Association on the climate crisis, Geneva, 30.11.2021

Financing sustainable initiatives and social enterprises: innovative means, Building bridges, Geneva, 02.12.21

The Water Crisis and the 2018 Brasília Declaration of Judges on Water Justice, 2nd IUCN World Environmental Law Congress – High-Level Judicial Event, Rio de Janeiro, Brazil, 09.12.21

The background is a solid teal color. In the upper left, there is a light beige shape with a white cloud-like cutout. In the upper right, there is another light beige shape with a white cloud-like cutout. In the center-right, there is a small white cloud. In the lower right, there is a dark blue cloud. A large white arrow points from the bottom left towards the center. A teal diagonal bar is on the left side, overlapping the white arrow.

4. Focus in 2021

Publication of *The Routledge Handbook of Taxation and Philanthropy*

A year after the International Conference on Taxation and Philanthropy was held, the GCP published *The Routledge Handbook of Taxation and Philanthropy* in December 2021. This 738-page book comprises 30 academic articles by 45 researchers and ventures into a territory that is still widely unexplored.

Co-edited by Henry Peter and Giedre Lideikyte Huber, the book aims to provide a better understanding of whether, why, and how philanthropic initiatives, understood as voluntary contributions to the common good, can and should be fostered by states through tax incentives. The topic has been addressed from a multidisciplinary and multicultural perspective, covering neuroeconomics, sociology, political science, psychology, affective sciences, philosophy, behavioural economy, and law because of its global and multifaceted nature.

www.unige.ch/conference-philanthropy-taxation/



The book is divided into four sections, respectively:

1. Justification of tax incentives for philanthropy insights
2. Taxes, efficiency, and donor behaviour: theoretical and empirical
3. Tax incentives for cross-border philanthropy
4. Tax incentives for hybrid entities and social entrepreneurship

It includes two articles that received the *Fondation Lombard Odier* Prize for Academic Excellence in Philanthropy and the OECD report on taxation and philanthropy published in November 2020 as part of a project that spanned 40 countries and was conducted in collaboration with the GCP.

<https://unige.ch/-/publication-routledge>

This initiative helped to forge ties with numerous researchers around the world.

“The Geneva Centre for Philanthropy is important beyond borders. This does not only include geographical borders, but also borders of academic disciplines and includes crossing the border to have an impact on society as well as in academia. It brings philanthropy research, researchers and society together. I am therefore honored to be part of the Scientific committee of GCP to contribute to furthering the scientific objectives of the Centre and research on philanthropy in general.”

Sigrid Hemels, member of the GCP [Scientific Committee](#) and Professor of Tax Law at the Erasmus University Rotterdam School of Law, Netherlands

Outlook for 2022

International Conference “Social Entrepreneurship and Philanthropy – Forthcoming challenges and realities”, 8–9 June 2022, Geneva

In 2022, the GCP will hold an international conference to assess and promote social entrepreneurship, a movement that plays a vital role in pursuing philanthropic goals. Geneva is an ideal location for this kind of conference, as it is an important international hub for humanitarian and philanthropic initiatives and offers attractive opportunities in the field of sustainable finance. The conference, in partnership with the World Economic Forum (WEF), will consist of five workshops held at the University of Geneva and WEF, which will bring together social entrepreneurship experts. A handbook, published by Springer, will be edited in connection with the event. It will include 40 contributions on the broader topic of social entrepreneurship, along with experiences from numerous countries worldwide, including China, the US, India, Japan, Germany, the UK, South Africa, Chile, Brazil, Mexico, Spain, and Switzerland. The first day of the conference will end with a keynote speech and a debate with leading experts.



5. The GCP ecosystem

“The partnership between our Foundation and the University of Geneva’s Centre for Philanthropy provides a great opportunity to forge essential ties between practitioners and researchers in the field of philanthropy.

The Centre’s cross-cutting work involves all of the university’s departments, giving it a very broad vision of issues relating to philanthropy, which is extremely enriching.”

Axelle Davezac, Director General, Fondation de France

Strategy Committee

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

In 2021, the members were:

Representing the University of Geneva

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

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

Prof. Bénédicte Foëx, **Dean of the Faculty of Law;**

Prof. Rajna Gibson, **Geneva School of Economics and Management (GSEM);**

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

Representing our strategic partners:

Peter Brey, **Fondation Leenaards;**

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

Axelle Davezac, **Fondation de France;**

Firoz Ladak, **Edmond de Rothschild Foundations;**

Dr Maximilian Martin, **Fondation Lombard Odier;**

Marc Maugué, **Fondation Hans Wilsdorf;**

Monika von Orelli, **SwissLife Perspectives Foundation.**

Management team



Prof. Henry Peter
Director



Laetitia Gill
Executive director
until 28.02.2022



Mara De Monte
New Executive director



Sémia Bey
Project manager



Anne Ritter
Publication manager



Pauline Guédon
Administrative
and accounting
assistant

Scientific Committee

The Scientific Committee is made of internationally reputed professors:

James Andreoni, Professor of economics,
University of California San Diego (USA);

René Bekkers, Professor of Philanthropy, Director of the Center
for Philanthropic Studies at the *Vrije Universiteit* (VU) Amsterdam
(Netherlands);

Nicolas Duvoux, Professor of Sociology, *Université Paris 8*, and
president of the *Conseil national des politiques de lutte contre la
pauvreté et l'exclusion sociale* (CNLE) (France);

Sigrid Hemels, Professor of tax law, Erasmus University Rotterdam
School of Law (Netherlands);

Dominique Jakob, Professor of Private Law and Head of the Center
for Foundation Law, (Switzerland);

Anne-Claire Pache, Professor of Social Innovation, Chair of
Philanthropy, ESSEC Business School, Paris (France);

Richard Steinberg, Professor of Philanthropic Studies, Lilly Family
School of Philanthropy, and Professor of Economics, Indiana
University, Purdue University Indianapolis (IUPUI) (USA).

“In these years of change, the role of philanthropy in society is becoming increasingly important - but at the same time it is coming under ever greater pressure to legitimise itself. It is therefore elementary to join forces and look at philanthropy from different disciplines in order to create the necessary framework to realise its potential for the tasks of tomorrow. By joining the Scientific Committee of the GCP, I would like to contribute to this goal.”

Dominique Jakob, a member of the Scientific Committee, professor of private law, and head of the Center for Foundation Law, University of Zurich

“I am honored to join the Scientific Committee of the GCP. They have gathered considerable talent within the University of Geneva and assembled even more talent for their conference and book on tax policy. I look forward to their future endeavors.”

Richard Steinberg, a member of the Scientific Committee, professor of Philanthropic Studies at the Lilly Family School of Philanthropy, and professor of Economics at Indiana University–Purdue University Indianapolis (IUPUI)

Total revenues, which comprised funding from UNIGE, strategic partners, and other sources, including the SNSF, amounted to CHF 1,204,000.– in 2021.

GCP's academics

Several professors and researchers from UNIGE's different faculties work in association with the GCP. In 2021, 17 professors, senior lecturers, postdocs, and PhD students from five faculties (Law, Psychology and Education Science, Humanities, GSEM and Medicine) and the CISA worked with the Centre on projects relating to philanthropy.



**Dr
Anne Laure
Bandle**
Lecturer



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



**Prof.
Florian Cova**



**Prof.
François
Dermange**



**Prof.
Philipp Krueger**



**Dr Giedre
Lideikyte Huber**
Senior lecturer



**Dre Giulia
Neri-Castracane**
Lecturer up to 31.01.2022
and professor from
01.02.2022



Dr Marta Pittavino
Senior lecturer



**Prof.
David Sander**



**Dr Emma
Tieffenbach**
Lecturer



Prof. Giuseppe Ugazio
in collaboration with **Ursa Bernadic,**
Lucia Gomez Teijeiro, Dr Joost Mönks
and **Nina Sooter**

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 prestigious Gates Cambridge Scholarship in 2019



Delphine Bottge
Lawyer



Philipp Fischer
Lawyer



Dr Aline Kratz-Ulmer
Lawyer



Vincent Pfammatter
Lawyer



Dr Loïc Pfister
Lawyer



Dr Livia Ventura
Prince of Wales Global Sustainability Fellow, University of Cambridge Institute for Sustainability Leadership

Partnerships

Within UNIGE, the GCP works closely with GSEM and the Faculties of Law, Theology, Humanities, Medicine, Psychology, and Educational Science and the Centre for Affective Science (CISA).

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

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 the Indiana University Lilly Family School of Philanthropy.

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 2021, the Centre enjoyed solid media coverage, featuring in 18 press articles and TV and radio interviews in Switzerland and abroad, including:

Fiscalité de la philanthropie : trois pistes pour la Suisse, 19.01.2021, *Le Temps blog*

Le traitement fiscal de la philanthropie, 03.02.2021, *La Tribune de Genève*

Les nouvelles missions de la philanthropie, 22.02.2021, *Léman Bleu*

Philanthropy is not only about giving money, 02.04.2021, new Special

Bill & Melinda Gates Foundation faces uncertain governance after split, 05.05.21, *Financial Times*

A new form of philanthropy, 06.05.2021, *The Philanthropist*

Appetite to further analyse the rationale and efficiency of tax incentives for philanthropy, 19.06.21, *Alliance Magazine*

Le rôle des conseils de fondations, 22.07.21, *La Matinale* (RTS)

La philanthropie vue par les neurosciences comportementales, 30.09.21, *Choisir*

No-profit sempre più professionali, 01.10.21, *Il Quotidiano* (RSI)

Philanthropie et incitations fiscales, la nécessité d'un juste équilibre, 24.11.21, *L'Agefi*

Etudier la philanthropie en formation continue, 25.11.21, *L'Agefi*

Dossier « Les philanthropes retournent à l'école », 12/2021, *Bilan*

The complete list of articles is available on [our website](#).



Contact

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