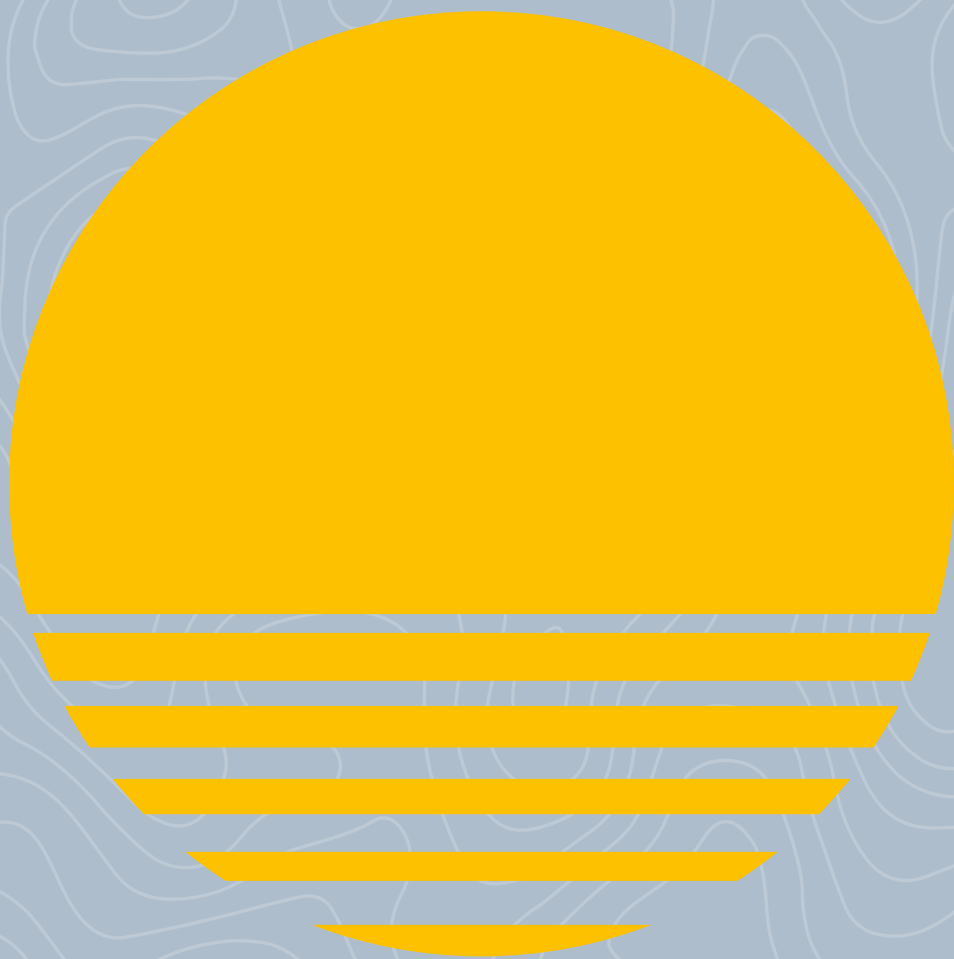


**DOING BETTER,
MORE EFFICIENTLY:
MEASURING
AND ENHANCING
PHILANTHROPIC
VITALITY IN THE
LEMANIC REGION**



2019

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DOING BETTER, MORE EFFICIENTLY: MEASURING AND ENHANCING PHILANTHROPIC VITALITY IN THE LEMANIC REGION

2019

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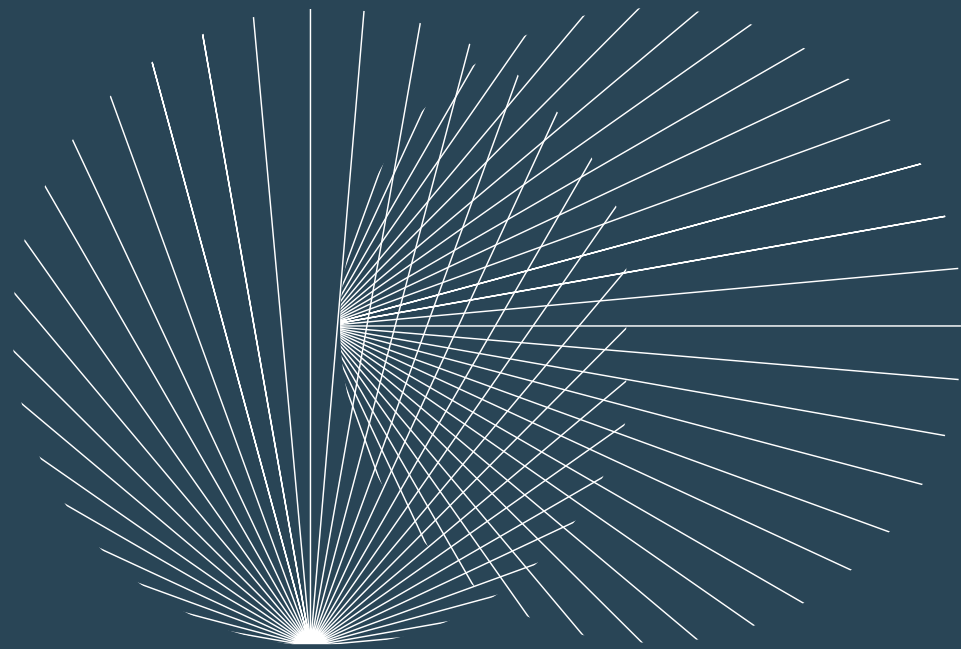
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ABBREVIATIONS

AGFA	Association de Genève des fondations académiques (Geneva Association of Academic Foundations)	(Directorate General for Economic Development, Research, and Innovation, Canton of Geneva)
ASFIP	Autorité cantonale (genevoise) de surveillance des fondations et des institutions de prévoyance (Geneva Cantonal Surveillance Authority for Foundations and Retirement Institutions)	EFC European Foundations Centre
AS-SO	Autorité de surveillance LPP et des fondations de Suisse occidentale (Western Switzerland Authority for the Surveillance of Foundations and LPP Institutions)	EPFL École polytechnique fédérale de Lausanne (Federal Polytechnic Institute of Lausanne)
AVPN	Alliance vaudoise pour la nature (Vaud Alliance for Nature)	FTE Full-time equivalent
CAGR	Compound annual growth rate	GCP Geneva Centre for Philanthropy, University of Geneva
CEPS	Center for Philanthropy Studies, University of Basel	GDP Gross domestic product
CHF	Swiss Franc	GE (Canton of) Geneva
DDE	Département du développement économique, République et canton de Genève (Department of Economic Development, Canton of Geneva)	IMD International Institute for Management Development, Lausanne
DG DERI	Direction générale du développement économique, de la recherche et de l'innovation, République et canton de Genève	N/A Not applicable
		NEF Network of European Foundations
		TGE Transnational Giving Europe
		UNIGE University of Geneva
		VD (Canton of) Vaud
		WINGS Worldwide Initiatives for Grantmaker Support



Preface

Switzerland is lucky to benefit from a long-standing philanthropic tradition and effective institutional arrangements to support individuals who aim to contribute to the public good. The oldest known philanthropic actor in the country still active today dates back more than six hundred years. The *Inselspital* in Bern, also known as the University Hospital of Bern, was founded in 1354 in accordance with the will of Anna Seiler, a wealthy woman from the city. Three of Geneva's main cultural institutions were created thanks to the gifts of philanthropists at least 150 years ago: the *Théâtre de Neuve* (today's *Grand Théâtre de Genève*) in 1783, the *Musée Rath* in 1825, and the *Conservatoire de Musique* in 1858. Today, the philanthropic hub in the cantons of Geneva and Vaud includes over 2,500 public utility foundations (called *fondations d'utilité publique* in French), and some 800 international organizations and NGOs devoted to addressing societal needs.

Thanks to the Zurich law on foundations, dating from 1835, and the subsequent federal laws passed beginning in 1907, Switzerland has had an advanced legal system for foundations for more than a century. When it was first published in 2005, the Swiss Foundation Code offered the first comprehensive manual of voluntary guidelines for grant-making foundations in Europe. Just like Switzerland has evolved from a primarily agrarian to an industrial and globally connected post-industrial society, the practice of philanthropy has similarly changed substantially over the past few centuries. Throughout, philanthropy, and its institutionalization in the form of public utility foundations¹, has been an expression of shared responsibility for a more just, better-functioning and more sustainable society.

In this spirit, eight years after the launch of the study *Advancing Philanthropy in Switzerland: A Vision for a Co-operative and Recognized Philanthropic Sector*, this study thus presents a new effort to assess and support the continued development of the Swiss philanthropic sector. Its goal is twofold. First, we seek to assess the sector's effectiveness, collaboration, visibility, and transparency by means of high-quality empirical research to establish a current baseline. Second, we aim to derive recommendations that help to further strengthen the philanthropy ecosystem. Since resources continue to be finite, the question is essentially still the same as it was almost a decade ago: how can we do better, more efficiently?

Nevertheless, the context of philanthropic action has changed in important ways in the last ten years. The challenges associated with population growth, finite natural resources, and climate change have moved to the forefront of public awareness. Wealth creation and technical innovation through human ingenuity and innovation continue to be at the root of new solutions that address unmet and emerging needs. Yet awareness has also risen regarding the distribution effects of such progress and the risk of rising inequality as the twenty-first century unfolds. Philanthropy continues to be recognized as a force for good, but all sectors of society, including philanthropy, are challenged more than ever to demonstrate how they act in the public interest and contribute to visible progress and outcomes.

The latest disruption to the philanthropy value chain comes from the digital revolution, which is bound to disrupt business as usual in this field as it has done in so many others. A future may still be a decade off where we routinely engage with a non-profit's chatbot online regarding questions we have about their work and the difference our donations make. But the digital transformation is already a reality today, and it is important to prepare for the near and medium-term future. The integration of digital technology and data-driven decision-making across non-profit organizations will result in changes to workflow, necessary staff qualifications, and impact strategies. Upgrading to a digital knowledge organization is a task in itself and requires expertise and technology budgets. Another terrain of innovation is innovative finance: the use of financing instruments other than grants to provide capital to projects that improve the state of the world, sometimes even generating a financial return.

In sum, all of these changes invite the stakeholders of the philanthropic ecosystem to take a forward-looking, strategic perspective on how to further build on Switzerland's great philanthropic tradition and update it where needed so it can help address the challenges we face in this century. Building on a decade of progress, and supported by several leading foundations in Switzerland, this philanthropic vitality analysis is thus pursuing a new level of rigor and depth to unlock the potential of the Swiss philanthropic sector. This is particularly true on the methodological front, as the study >

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combines quantitative analysis with surveys of public opinion and stakeholder perceptions. We wanted to know which factors underpin a healthy, high-performing, "competitive" philanthropic sector, where resources are directed to add the greatest social value, incorporating the views of stakeholders. To operationalize philanthropic vitality, we asked which role the following factors play: (1) public trust in the sector; (2) the regulatory context; (3) foundations' financial and human capital; (4) transparency and evaluation of foundations' actions; (5) capacity building of sector intermediaries; and (6) frameworks for resource pooling and collaboration.

The study represents a sector-wide initiative. The study counts the Geneva Centre for Philanthropy at the University of Geneva, the Center for Philanthropy Studies at the University of Basel, proFonds, Swiss-Foundations, and the Canton of Geneva as academic, third- and public-sector partners. The study was incubated by Fondation Lombard Odier, and FSG served as its principal consultant. It has been co-financed by actors including Ernst Göhner Stiftung, Gebert Rüt Stiftung, Stiftung Mercator Schweiz and Fondation Lombard Odier. Via a cross-sector Steering Committee representing cantonal government, academia, local foundations and service providers, we aimed to assure the study's depth and relevance. Moreover, forty-three experts across Switzerland and abroad helped identify the most relevant vitality indicators. A widely disseminated stakeholder survey added additional perspective to the analysis, and helped us derive and put in perspective the recommendations put forth in this study for achieving additional progress over the next five years.

It is therefore with our deepest thanks that we share our findings and a roadmap for Lemanic foundations and the broader philanthropic ecosystem in the region. In addition, we hope that the study and its methodology is of interest to readers who are located elsewhere.

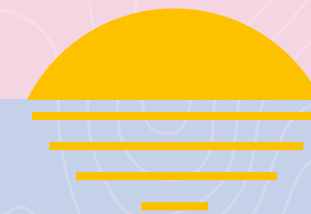
Geneva, September 2019



CHAPTER 1

BREAKING NEW GROUND: STUDYING THE VITALITY OF THE PHILANTHROPIC SECTOR

*“The world is changing.
We know that the
philanthropic sector
must keep doing better,
more efficiently.”*



What ingredients are necessary for a successful and thriving philanthropic sector? To what extent are they already present in the Swiss cantons of Geneva and Vaud? How can the health of the sector in this region be improved? These are the key questions which this study set out to address, using an innovative mixed-methods approach and drawing on the combined expertise of dozens of subject-matter experts and a broad-based Steering Committee.

WHY THE LEMANIC REGION?

Switzerland is a philanthropic nation and well-positioned on many dimensions among leading countries. In spite of the country's small size, Switzerland has the fourth-most foundations of any country in Europe (with 13,169 at the end of 2018²), after Germany, Hungary and Poland. It also holds the third-largest pool of foundation assets (with ca. 100 billion CHF³) after Germany and the Netherlands. In comparison to other European countries, Switzerland particularly stands out for its strong regulatory environment.^{4,5} Liberal foundation laws, as well as prevailing fiscal conditions, are highly supportive of individual philanthropic action, especially when complemented by the country's strong culture of civic engagement and rule of law.⁶

The 2018 Global Philanthropy Environment Index rated countries on five factors: the ease of operating a philanthropic organization; tax incentives; cross-border flows; and the political and socio-cultural environments in support of philanthropy. Switzerland rated third, closely behind Finland and the Netherlands, which just barely surpassed Switzerland's ratings for cross-border flows and a supportive political environment.⁷

With its 26 cantons, the Swiss Confederation also has a deeply encoded federal structure. As a first step for the development of a vitality assessment methodology that can potentially be adopted at the Swiss national level and beyond, we focused the work of this study on the Lemanic region. We made this choice for two reasons. First, lead funders and researchers expressed a preference for a pilot study, given the lack >

More than ever, philanthropic foundations are needed to help drive societal progress. At the same time, rising wealth gaps in many countries raise a fundamental question: do those with the resources to change the world merely help maintain existing inequalities? Or do they truly drive progress across society? Creating and retaining the general public's trust in philanthropic foundations increasingly requires the philanthropic sector to be more transparent and demonstrate which concrete outcomes it funds and what its projects help to achieve. This is best achieved by a dynamic sector.

In light of these dynamics, the purpose of the present study is to generate the insights necessary to further increase the relevance and effectiveness of the philanthropic hub in the Lemanic region, comprised of the cantons of Geneva and Vaud. The Lemanic hub offers a unique cluster of foundations, private donors, international organizations, NGOs, social enterprises, and sector intermediaries who provide professional services to the sector.

If one knows what drives philanthropic sector vitality, one can take action to enhance it—and thereby further increase the sector's positive contribution to society. To achieve this objective, we thus sought to understand what philanthropic vitality entails, how to measure it, and what can be done to act on the results. In so doing, the study brings to light the greatest strengths, as well as the weaknesses, of the philanthropic ecosystem in the *arc lémanique*, as the region is known in French—because transparency about where things currently stand is a key first step in the process.

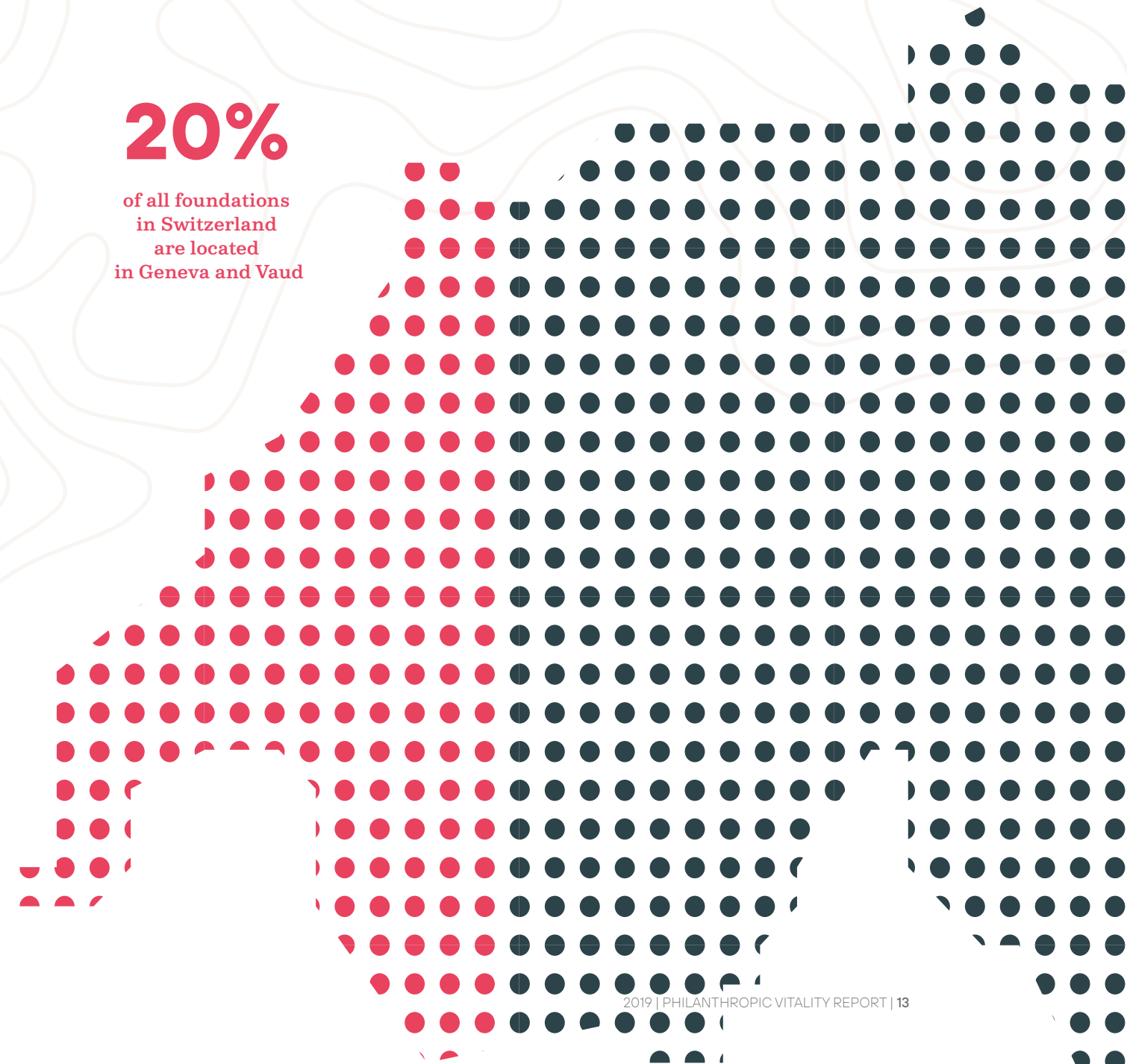
Through an iterative process involving dozens of experts and an in-depth literature review, we identified six assessment dimensions with 22 indicators as a holistic proxy for philanthropic sector vitality, as summarized below. We assessed each indicator both quantitatively, using the broadest possible range of available data, and qualitatively, through a stakeholder perception survey taken by 116 respondents in the region in June and July 2019.

Based on the vitality score, which was given on a scale from one star for low vitality to three stars for high vitality, as well as recommendations received through the survey, six action tracks have emerged for the sector. To facilitate action, each recommendation is associated with local and international best practices to guide and inspire practitioners, along with a suggested timeline and potential lead actors for implementation.

- ★ ★ ★ HIGH
- ★ ★ MODERATE
- ★ LOW
- ☆ RESULTS NOT REPORTED

20%

of all foundations in Switzerland are located in Geneva and Vaud



of precedent for a study of philanthropic vitality. More importantly, the regional characteristics of the Lemanic region, a fairly unique philanthropic cluster, proved compelling. Together, these two cantons represent 2,585 foundations, or nearly 20% of all foundations in Switzerland, significantly higher than their combined share of national GDP of 15.5%. They also experienced among the highest levels of new foundation registrations in Switzerland in recent years (262 and 169, respectively, for Geneva and Vaud between 2014-2018).

Underpinning the Lemanic region's philanthropic potential is private wealth, a necessary condition for philanthropy. Geneva is a key contributor to Switzerland's positioning as a premier international private wealth management center in terms of assets managed and competitiveness.⁸ Geneva and Vaud, moreover, both have fiscal regimes that encourage high-net-worth individuals to reside in the region. The region is home to 40 international organizations and at least 750 NGOs; as such, it constitutes the densest cluster in the world of organizations dedicated to social progress.⁹ The launch of the Geneva Centre for Philanthropy (GCP) at the University of Geneva (UNIGE) in 2017—which has quickly grown to include researchers and teachers across various faculties—is both an expression of and a contributor to philanthropic vitality of the region. In our data- and science-driven world, effective philanthropy requires upstream research and training competences, and a leading philanthropic cluster would not be complete without such an academic focal point. IMD Business School in Lausanne also has a faculty position in family philanthropy. Together with the presence of an office in Geneva of SwissFoundations, an association including many of Switzerland's largest grant making foundations, these infrastructural elements have the potential to reinforce each other in the Lemanic region to further increase its attractiveness as an international philanthropic hub and competence center. To fully deliver on the possibilities, however, several additional action steps are needed.

WHAT'S NEW ABOUT A VITALITY ASSESSMENT?

Rather than rehashing the state of knowledge, the goal of this study is to offer relevant fresh insights.

Switzerland's two leading associations of philanthropic foundations, SwissFoundations (164 members) and proFonds (roughly 450 members), were founded in 2001 and 1990, respectively.^{10,11} In 2005, SwissFoundations published the first edition of the Swiss Foundation Code, the first comprehensive manual of voluntary guidelines for grant-making foundations in Europe. The Code establishes best practices for a wealth-creating nation, home to engaged citizens channeling their wealth and time through foundations and non-profits to address social and development needs both locally and internationally.¹² Some nine years ago, a further milestone was achieved when Fondation Lombard Odier commissioned the report *Advancing Philanthropy in Switzerland* in order to capture the sector's momentum in both financial and moral terms, and offer concrete recommendations on how to keep up the progress.¹³

In the past decade, much has been achieved. We can celebrate the continued growth of the philanthropic sector, and in particular, the efforts made by key institutions such as SwissFoundations¹⁴, the Center for Philanthropy Studies (CEPS) at the University of Basel (the creation of which was due in large part to the efforts of SwissFoundations members), Avenir Suisse, and, more recently, the GCP,¹⁵ to build knowledge for the sector through research, annual reports and conferences.¹⁶ The opening of the SwissFoundations office in Geneva in the autumn of 2012, covering French-speaking Switzerland, was one of the recommendations put forward in the *Advancing Philanthropy* report.

Nevertheless, it would be unwise to rest on these laurels. The world is changing. We know that the philanthropic sector must keep **doing better, more efficiently**. Paradoxically, this is true for two opposing reasons. To solve new and old social and environmental challenges, all countries and local communities need more citizen and philanthropic engagement than ever. At the same time, in light of greater social polarization, this engagement is also increasingly being questioned. With larger wealth gaps, perceptions are growing that all institutions, including foundations (and their donors), knowingly or not, may help maintain the systems that create inequitable outcomes.¹⁷ Wealth and its power over influence and action are seen as both sources of, and threats to, social progress.

Furthermore, with continued limited transparency regarding what foundations do and achieve, highlighted in numerous reports in Switzerland (and often a consequence of philanthropists' discretion and desire to keep their wealth and action private), trust in the sector cannot simply be taken for granted. "Doing and achieving" is not just about transparency; it is also about having the knowledge and ability to achieve a demonstrably positive impact by efficiently and effectively deploying resources to deliver social outcomes.

To stay ahead of these forces, this new study seeks to promote the vitality of the philanthropic sector needed to go to new depths of practice and engagement. Due to their institutional and registered nature, our focus continues to be on public utility foundations as the "tangible" core of the philanthropic sector. At the same time, we did not want to ignore foundations' links to private philanthropic engagement and direct giving, which are grounded in a shared commitment to act for the public good, nor the enabling conditions that affect both institutionalized and personalized giving. Reflecting on previous studies, we felt that we could add particular value by responding to three gaps in existing scholarship.

1 Instead of a one-time report, could we create a robust methodology that would allow us to periodically re-evaluate key sector performance indicators using the same basis of assessment? In the spirit of continuous improvement, such an approach could go beyond creating a common sector development agenda for foundations, government, and sector intermediaries, among others. It could also help maintain momentum through a recurring cycle of assessment, identification of sector development priorities, and action.

2 Following the adage that only what gets measured gets managed, could our assessment be holistic and integrate both quantitative and qualitative measures, shedding the light of inquiry on how the sector is progressing by collecting stakeholders' perceptions of the same indicators? This would allow us to identify not only knowledge or capacity gaps, but also forward-looking information including beliefs and behaviors in the sector that enable or stand in the way of further progress.

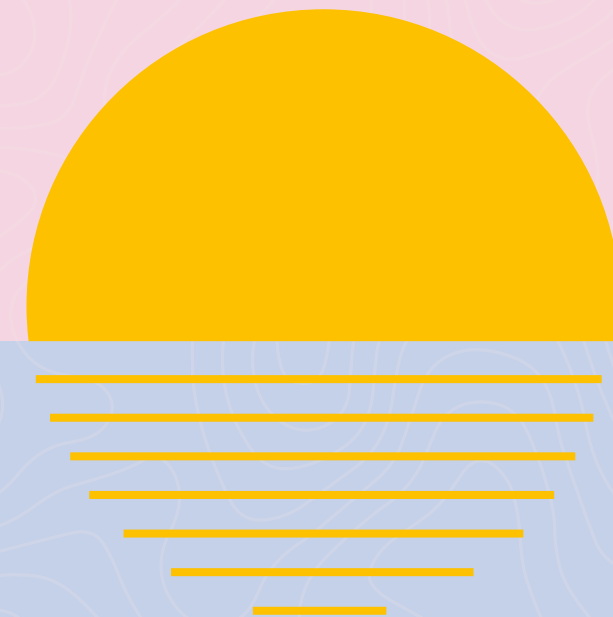
3 Could we ourselves create more trust in the analysis and assessment process by being even more inclusive of sector stakeholders? In this spirit, several foundations joined forces to fund the initiative (see [Appendix 3](#)). A veritable incubation exercise with consultations for nearly a year brought institutions together across sectors to design, steer and execute the study. For the first time, in a spirit of partnership, this included key stakeholders like the foundation supervisory authorities of Geneva, Vaud, and the Swiss Confederation; the GCP and CEPS; and the two largest Swiss foundation associations.

This new study seeks to promote the vitality of the philanthropic sector needed to go to new depths of practice and engagement.

CHAPTER 2

A SNEAK-PEEK PREVIEW OF FINDINGS & RECOMMENDATIONS

*“The sector has the
‘hardware,’ but needs
to upgrade some of its
‘software,’ in order to
become most effective.”*



For the reader who does not want to spend hours delving into the research methodology, this chapter provides an overview of the key findings. Subsequent chapters will discuss them in further detail and derive recommendations for action. For the detailed “how-to” methodology that produced these findings, please refer to [Appendix 1](#). If you want to skip to a detailed discussion of the key results, please move from here to [Chapter 3](#).

THE STATE OF VITALITY IN A NUTSHELL

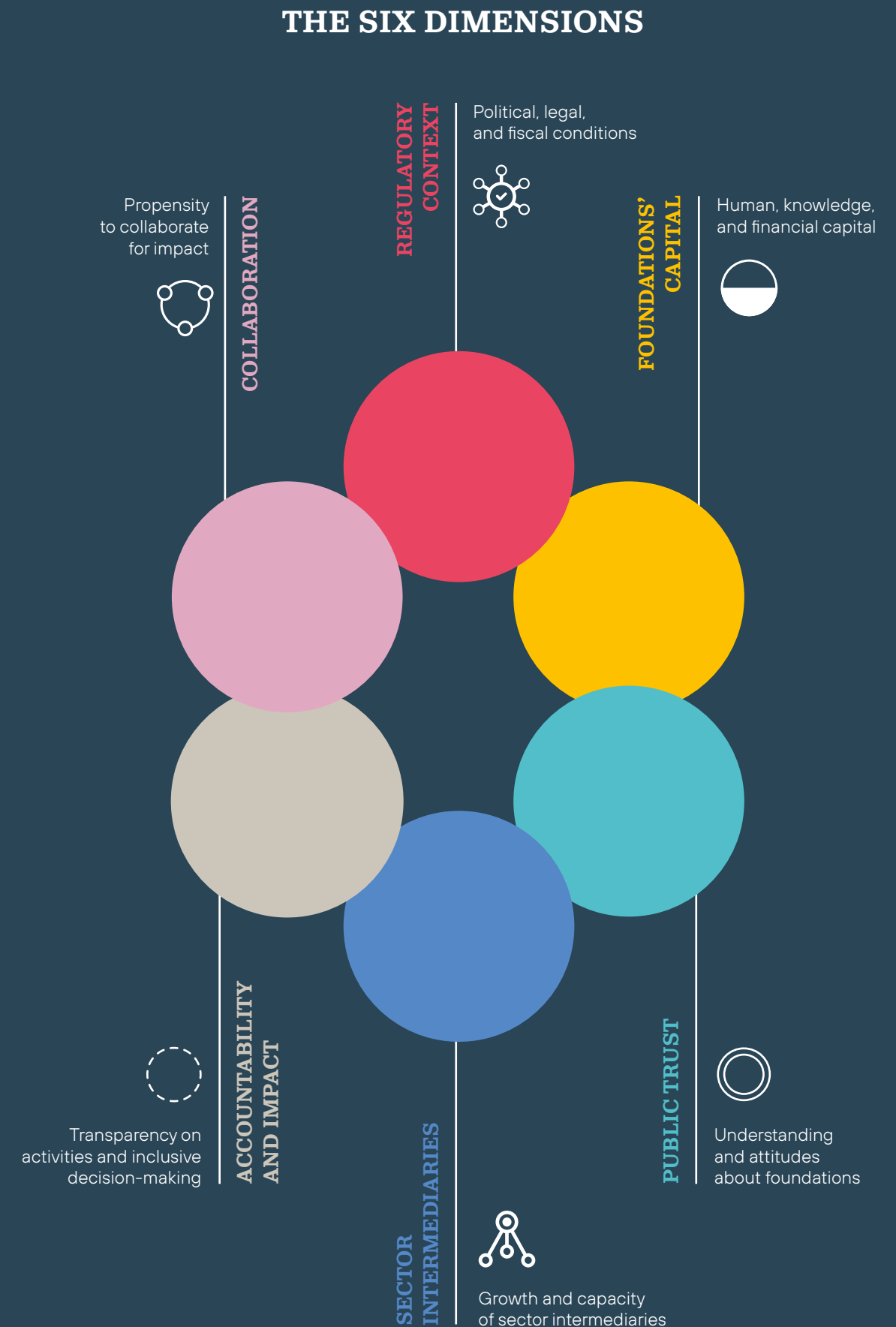
Our analysis found that the Lemanic philanthropic sector has significant strengths, sometimes in surprising areas. Beyond the high concentration of wealth in the region, which is well known and therefore not reported among the key results below, two critical aspects of a thriving philanthropic sector stood out by receiving high ratings. First, despite some differences between the two cantons, the sector overall **scored well on policy incentives for donations**, meaning that there are productive incentives in place to encourage the owners of the region’s wealth to put it to use serving the greater good. Second, and particularly encouragingly, the public opinion survey showed that the **public in Geneva and Vaud trusts the philanthropic sector highly**, both relative to other sectors in the region and in international comparison.

The Lemanic region therefore possesses three of the fundamental building blocks of a strong philanthropic sector: wealth, incentives to donate, and the confidence of the general public in the usefulness of foundations and philanthropy. In order to realize its full potential, however, it will need to improve in several areas. First, while the public expresses high confidence in foundations to “do the right thing,” the foundations themselves will likely **need to become more transparent and accessible** in order to maintain that trust over the long term. Second, according to foundation leaders who responded to our perception survey, people holding leadership positions in foundations, as a whole, **neither are particularly diverse nor necessarily possess all of the right skill sets**.

Finally, while we are very grateful to the surveillance authorities in Geneva and Vaud for having agreed to share the risk criteria they use to evaluate the foundations under their supervision, more work could be done to **publicize and align the work of the regulatory authorities**.

Before moving on to the key results, it is worth saying a few words about our attempts to measure collaborations between foundations and local institutions as an indicator of philanthropic vitality. The Lemanic region has a well-earned reputation as a global hub for NGO and multilateral activity, hosting hundreds, if not thousands, of such organizations. As NGOs and multilateral bodies are both beneficiaries of and inspirations for philanthropic actors, we thought that their presence in such a high concentration could be a key contributor to philanthropic vitality. Our attempts to measure that contribution for this study, however, did not produce conclusive results, and future iterations of the study would be well advised to seek out other ways to assess this dimension of philanthropic vitality.

Figure 1: The six dimensions of philanthropic vitality assessed



DEVELOPMENT PRIORITIES IN SUMMARY

The indicator results lead directly to six potential action areas, which we will discuss in detail below:

- 1 Assemble a funders' coalition for the vitality of the Lemanic philanthropic hub.**
To guide and resource the common agenda envisioned above, as well as new ideas that are bound to emerge:

 - Work with lead funders, including local authorities as key partners, to create and maintain a coalition of champions committed to sector vitality and the possibility of doing things better and more efficiently, and tasked with furthering the sector's development, including periodic re-assessments of progress
- 2 Communicate for vitality.**
To sustain public trust, improve the online presence of foundations, and promote local collaborations and partnerships with institutions:

 - Work with local intermediaries in the short term to create new communications capacity to carry philanthropic stories through old/new media
 - Help foundations get online
 - Create a sector fact sheet to provide guidance for new donors and increase the profile of the Lemanic philanthropic hub
- 3 Promote board and staff education.**
To underpin progress on skills and diversity, all areas of accountability, growth in association membership, and academic research and education capacity:

 - Define an appropriate curriculum based on a shared understanding of the necessary capacities for foundation leaders
 - Work with academic centers, foundation associations and umbrella foundations in the short-to-medium term to develop a comprehensive executive education program with accreditation
 - Continue to grow association-based education and knowledge transfer
- 4 Accelerate trends towards transparency.**
To sustain public trust, public reporting, and accountability across all sub-indicators and collaboration:

 - Work with authorities and local intermediaries (or a new entity) in the short-to-medium term to develop a voluntary reporting platform to gather (machine-) readable data on foundations' activities
 - Expand the foundation mapping study in the canton of Geneva (see **Figure 14** in **Appendix 2**) to include Vaud
 - Deepen research on foundation transparency in Switzerland
- 5 Accelerate the growth of umbrella foundations and study the need for a territorial foundation.**
To further stimulate a culture of giving in the general population, grow funds in umbrella foundations, and stimulate local collaboration:

 - Work with cantonal authorities, philanthropists and foundations, and local institutions and interest groups in the short-to-medium term to deepen partnerships between local intermediaries and authorities to accelerate the transfer of smaller foundations to umbrella structures
 - Conduct a feasibility study for a new territorial foundation to support donor engagement and collaboration around local needs, either as a new entity or embedded in current organizations
- 6 Align cantonal best practices and requirements.**
To facilitate registration, increase value from surveillance, and further improve policy incentives, board and staff skills, and diversity:

 - Work with authorities in the medium term to align risk management criteria and sharing of aggregated information on the sector
 - Align on Vaud's *guichet unique* practices, which allow foundations to interact with only one cantonal authority, and on Geneva's policies regarding foundations' ability to conduct activities abroad and board remuneration practices
 - Evolve fiscal exoneration practices relating to foundations' commercial activities

Overall, the purpose of the vitality assessment is to nurture a multi-stakeholder effort to reinforce the Lemanic region as a global philanthropic hub. For this purpose, we must understand what vitality entails and how to measure it, and then act on the assessment's results to improve the philanthropic sector's potential to benefit society.

In Chapter 3

We explain how the Lemanic region performed on this first pilot assessment, with a focus on eight key indicators that provided fresh and relevant insights.
→ page 23

In Chapter 4

We discuss the sector development opportunities that might most influence future philanthropic vitality over time, as proxied by indicator performance, and suggest potential lead sector actors and a potential timeline for each recommended action.
→ page 37

In Appendix 1

We explain which indicators of performance were selected for each dimension, and how data was collected. We also provide details of the questions asked on our public opinion survey and some statistics regarding the respondent pool.
→ page 50

In Appendix 2

We present the findings of the 14 indicators not included in the main body of the report.
→ page 62

In Appendix 3

We list the institutions and individuals whose support and insights helped to make this study a reality.
→ page 76

For further information, please refer also to the study website at www.philanthropic-vitality.ch

Throughout, we have sought to err on the side of readability and attractiveness of this study to a wider public: readers who are interested either in the potential of effective philanthropy in the Lemanic region specifically, or in a blueprint how to assess and stimulate philanthropic vitality more generally. We have thus relegated sources and more complex technical discussions to appendices and footnotes.

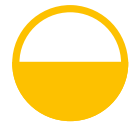
ON METHODOLOGY: HOW VITALITY WAS MEASURED

Based on an extensive literature review and additional expert input, the project team identified six overarching categories of factors that influence philanthropic vitality. All of the indicators measured for this study fell into one of the following six categories:



REGULATORY CONTEXT

This dimension is about the interest and support of the state in foundations' participation in addressing public needs, and how that interest translates into a regulatory context that either unlocks or constrains philanthropy. We identified foundation registration, reporting requirements and fiscal conditions, in particular, as important drivers of vitality.



FOUNDATIONS' CAPITAL

Enabling the vitality of the philanthropic sector are, of course, the assets that foundations contribute to improving societal conditions. This dimension is only partially about foundations' financial assets and spending growth, which is what sector studies usually emphasize. Next, in a broad view of "capital," it also includes the less visible and researched human and knowledge capital of the sector, including the diversity and qualifications of foundations' boards and staff members.



PUBLIC TRUST

This underpins all of the other indicators. It is from the public's belief in and understanding of foundations' potential to contribute to its wellbeing that the sector draws both its energy and legitimacy. The recognition of foundations' (and their founders') contributions encourages existing and new donors to do more. Public trust also influences governments to create supportive regulatory conditions and to partner with foundations to address local social and environmental needs (which we consider further under the collaboration dimension).



SECTOR INTERMEDIARIES

This refers to the sector's capacity-builders and connectors, who enable foundation effectiveness. Groups include:

- Foundation associations focused on information, knowledge exchange, and collaboration;
- University research and education centers;
- Lawyers, philanthropic advisory, and consultants, who support foundation creation and advise boards and management; and
- Umbrella foundations, which provide smaller donors with greater management capacity and the ability to capture synergies in issue and project identification.



ACCOUNTABILITY AND IMPACT

This dimension deals with both the substance of a foundation's engagement and its willingness to be transparent about that substance to others. It is about the level of thoughtfulness and rigor in action as expressed by clear missions and strategies; the inclusion of experts, partners and beneficiaries in decision-making and evaluation; and the responsibility boards take for achieving positive results as reflected in their embrace of good practices.



COLLABORATION

This dimension focuses on the interactions between foundations and actors from other sectors in pursuit of societal benefit. Foundations sustain key local actors not only monetarily, but also by providing a potential partner and sounding board for ideas and discussions. By its very nature, the philanthropic sector is focused outwards, towards communities and individuals, so collaborations across organizations and sectors are closely linked with philanthropic vitality.

By combining extensive desk research with a series of 43 expert interviews, we selected 22 indicators to evaluate across these six categories. Measurement of the indicators incorporated further desk research and data provided by project partners and by the cantonal authorities, as well as a qualitative stakeholder perception survey (see column at right). For one indicator, namely indicator 3.3 (public trust), the Steering Committee commissioned a third-party survey firm to conduct a telephone survey of a representative sample of 310 members of the general public in the two cantons.

STAKEHOLDER PERCEPTION SURVEY METHODOLOGY

The areas of inquiry determined by the indicator selection process guided the questions and design of a stakeholder perception survey. Questions were organized along the six dimensions of sector vitality and matched to each indicator, where relevant.

For example, an indicator under "public trust" is the extent to which Lemanic media covers public utility foundations and whether the coverage is positive or negative. The matching question in the survey asked stakeholders whether they believe the media covers the sector adequately, based on a five-point scale from "strongly disagree" to "strongly agree" (commonly referred to as a Likert scale). In addition, comment boxes allowed participants to provide further detail or recommendations to improve performance on that indicator (see Appendix 1 for the list of the specific questions asked). Indicators that relate purely to statistical patterns, such as the growth in the number of foundations, were fully assessed quantitatively, and were therefore not included as questions to stakeholders. The online survey was sent to 500 stakeholders, of whom 116 answered it, producing a response rate of 23%.

PUBLIC OPINION SURVEY METHODOLOGY

Due to the lack of data available on the public's trust and general understanding of public utility foundations, the LINK Institut was requested to perform a public opinion survey of the general population in Geneva and Vaud, drawn from a pool of 27,000 potential respondents in Suisse Romande between the ages of 15-79. The final sample included 310 people, and the margin of error for the full survey results was +/- 5.7%. Results of the survey can be found in Chapter 3 under indicator 3.3, and further details on the methodology, including the full text of the questions and a breakdown of the respondents, are included in Appendix 1.

CHAPTER 3

**PHILANTHROPIC
VITALITY IN THE
LEMANIC REGION:
KEY INDICATOR RESULTS**

*“Public utility foundations
registered as the most
trusted of any of the
sectors offered as
possible choices.”*



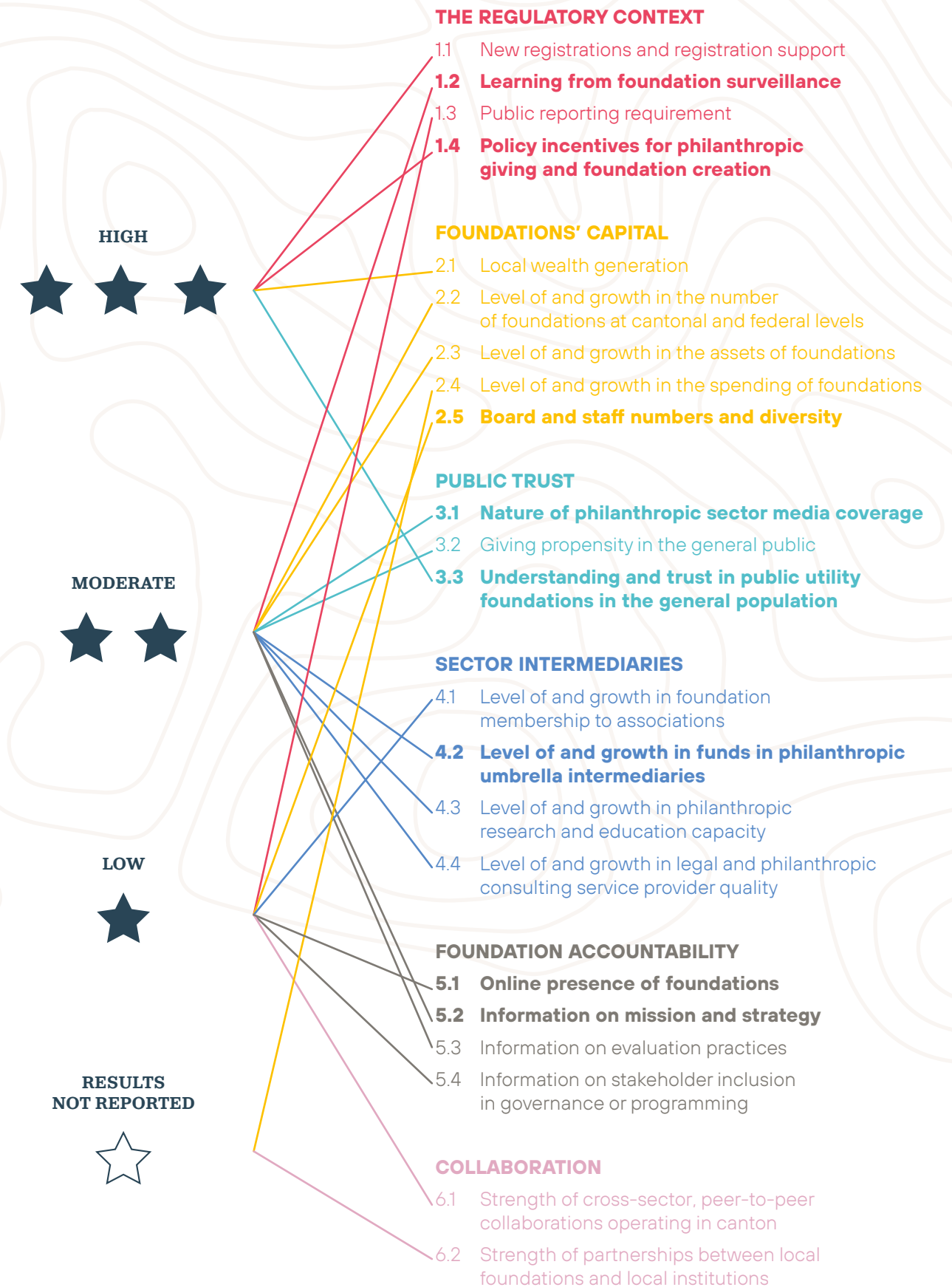
As previously noted, the project team evaluated the philanthropic sector in Geneva and Vaud on 22 indicators, divided across six categories. This chapter presents the most salient results that emerged from this analysis, which cover eight of the indicators and five of the categories (only the Collaboration category did not have any indicators included in the main section of the report). The results from the remaining indicators can be found in Appendix 2.

The purpose of the vitality assessment was to spur an evidence-driven multi-stakeholder effort to further position the Lemanic region as a global philanthropic hub. This first assessment, to be fine-tuned and repeated over time, can serve as the “shared measurement” of sector stakeholders, enabling each actor to contribute according to their own assets and capabilities. In line with the assessment, efforts should be weighed to improve the lowest-scoring indicators, without ignoring the others, whose scores should, at a minimum, be maintained.

Figure 2 summarizes our measurements, with the results discussed in this chapter highlighted.

The data collected for two of the indicators (2.4 and 6.2) did not permit us to draw conclusions solid enough to be included in the report; **Appendix 2** contains further details.

Figure 2: Summary of indicator results





REGULATORY CONTEXT

1.2 LEARNING FROM FOUNDATION SURVEILLANCE

RATING



In Switzerland, foundations are subject to oversight at one of three levels: communal, cantonal, or federal. The latter two cover essentially all foundations in both Geneva and Vaud. Foundations operating within their canton are generally subject to surveillance at the cantonal level, while those operating across cantons and/or internationally are surveilled at the federal level.

A core task of the cantonal and federal foundation surveillance authorities is to request annual reports from foundations and to screen these reports against risk criteria defined by each authority.¹⁸ While specific foundation-by-foundation information remains confidential, aggregated indications of risks across the sector can provide invaluable guidance to the sector on deficits that could

be addressed through education or professional service providers. This study newly surfaced such indications from the cantonal surveillance authorities in Geneva and Vaud, and shows differences in the current surveillance practices and the definition of risk categories.

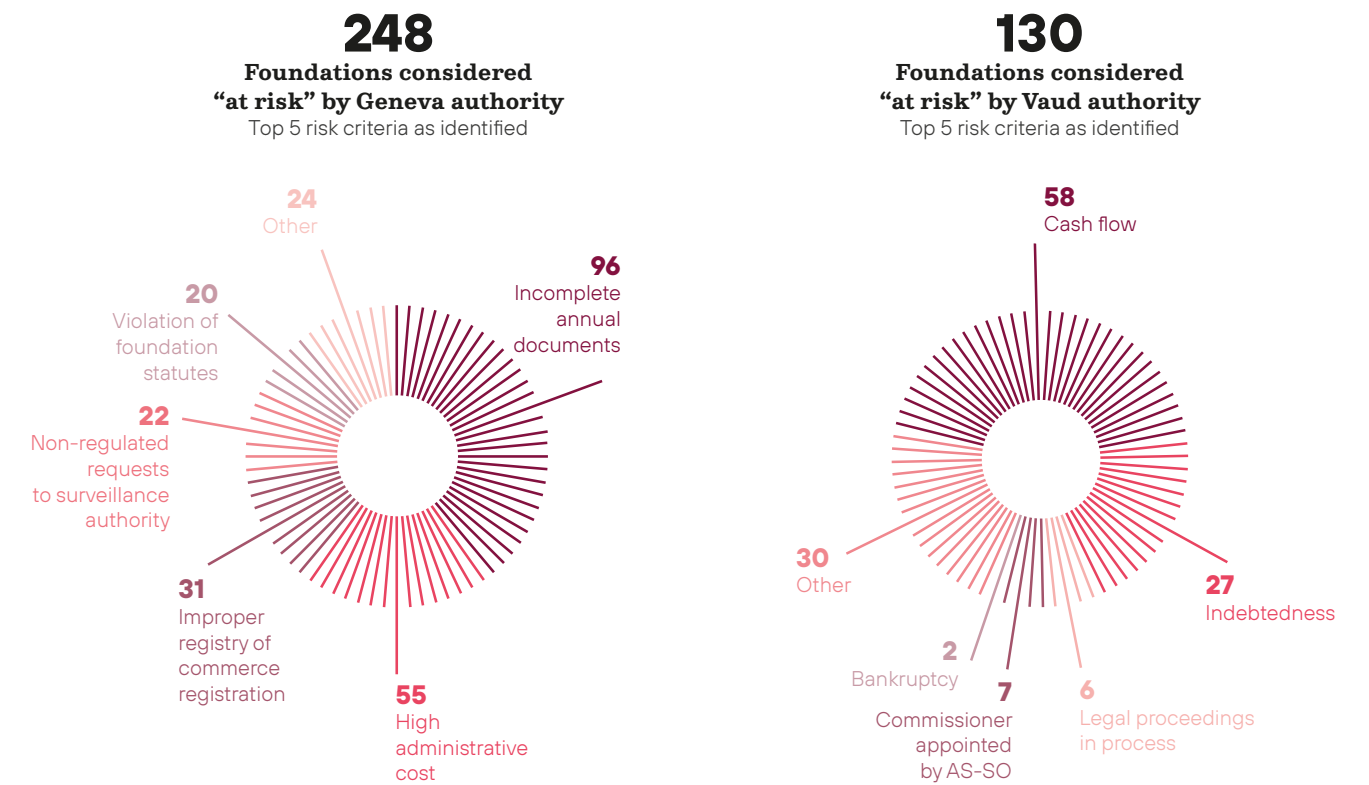
In Geneva, 248 foundations (46% of the total supervised at the cantonal level) were considered by cantonal surveillance authorities to be at risk to some degree in 2017, compared with 130 (13%) in Vaud in 2018. Geneva differentiates low, medium, and high risks, and the vast majority of cases are considered low risk, which explains the overall higher number of risk cases. This difference in the risk classifications, combined with the varying definitions of the risk factors themselves, makes it difficult to compare the results across cantons.

In Geneva, according to data provided by the Geneva Cantonal Surveillance Authority for Foundations and Retirement Institutions (*Autorité cantonale de surveillance des fondations et des institutions de prévoyance, ASFIP*), the most common issue is non-compliance of documents (39% of at-risk foundations), followed by concerns on high administrative costs (22%). In Vaud, the percentage of cases with financial concerns is similar to that seen in Geneva, but the top risk categories are cut differently: 58 foundations (45% of those at risk) were listed for lack of liquidity, and 27 (21%) for over-indebtedness. **Figure 3** below lists the most common risk factors per canton.

of sector stakeholders responding to the perception survey strongly agreed or agreed that surveillance helps foundations better manage their risks. Our assessment is that this activity could be further studied and reported, in collaboration with the authorities, to help professionalize the local philanthropic sector. While the concern that fully disclosing a risk assessment methodology might undercut its diagnostic effectiveness is legitimate, further uniformity in, and guidance from, the surveillance authorities regarding risk categories and criteria to watch would enable foundations to be more proactive about diagnosing and solving issues within their own administrations.

42%

Figure 3: Surveillance risk categories and number of foundations considered at risk in Geneva and Vaud (2017/18)



Note: Data from 2017 for Geneva and from 2018 for Vaud
Source: Data from cantonal authorities

1.4 POLICY INCENTIVES FOR PHILANTHROPIC GIVING AND FOUNDATION CREATION

RATING



To evaluate this indicator, several local legal experts were consulted to define the parameters that most underpin a supportive legal and fiscal context, and to evaluate the status of these parameters in Geneva and Vaud. As the following table describes, the respective tax authorities oversee a gen-

erally supportive environment. They have implemented efficient processes for requests for fiscal exoneration, while the Vaud authority tends to be more restrictive than its counterpart in Geneva regarding the compensation of board members and the possibility of giving abroad.

69%

of stakeholders responding to the perception survey strongly agreed or agreed that the tax system is supportive of the philanthropic sector, in general agreement with the opinion of tax experts.

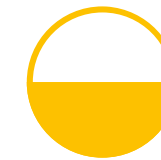
Table 1: Review of policy incentives for philanthropic giving and foundation creation

Topic	Geneva Assessment	Vaud Assessment
Clear definition of public utility for exoneration	★ ★ ★ "Public utility" is a fiscal concept not defined by law but by the conditions set for exoneration, including: 1) a purpose of general interest; 2) exclusive and irrevocable contribution of the funds; 3) disinterest; and 4) actual non-profit activity.	
Purpose of general interest	★ ★ ★ "General interest" is more broadly defined and interpreted in Switzerland than in many other countries. The only difference between the two cantons deals with activities abroad: the VD authorities require them to be strictly described and delimited in the statutes.	
Board member remuneration	★ There is no legal base for prohibiting remuneration of board members. However, tax authorities interpret that the condition of "disinterest" is applicable to board members, who cannot be remunerated. For GE, the principle is that remuneration is not permitted but exceptions are possible with restrictive conditions (attendance fees or compensation for tasks that exceed the usual scope of the role).	★ As a principle, VD's tax authority does not allow board remuneration. VD practice is more restrictive than GE, as the VD authority requires more explanations and supporting documentation in order to allow the compensation of board members.
Possibility of having activities abroad	★ ★ ★ There are no restrictions: foundations located in GE can have activities exclusively outside of Switzerland.	★ Some restrictions exist. Foundations located in VD must have an activity that targets beneficiaries located in Switzerland. In practice, however, the authority seems less restrictive as they have agreed to exonerate foundations with activities exclusively abroad.
Ease of obtaining fiscal exoneration and tax authorities' practices	★ ★ ★ The GE tax authority is pragmatic, open to discussions, and provides pre-opinions. They also provide tools to facilitate the exoneration process (such as specific guides and a fast-track process for simple cases).	★ ★ ★ The VD tax authority has a specific ruling department with a dedicated team. They are open to discussions, provide pre-opinions, and have reliable processing periods. The VD surveillance authority's <i>guichet unique</i> is very helpful, as foundations have a single interlocutor and do not have to send documents to tax authorities separately.
Possibility of having economic activities	★ ★ Foundations can have commercial activities with important restrictions. These activities must be ancillary, not preponderant. Shareholder foundations are possible although with restrictions in terms of governance. Impact investing is allowed.	
Tax incentives for donors (domestic)	★ ★ ★ The tax incentives for donors could be improved, but the sole fact that some tax incentives exist has a positive impact. GE and VD taxpayers are allowed to deduct donations from their taxable income equal to up to 20% of their net income. In GE, there is no minimum required amount; in VD, the minimum is 100 CHF.	
Cross-border donations	★ ★ There are no tax incentives for cross-border donations. Efforts need to be made by Switzerland by negotiating bilateral or multilateral conventions to encourage cross-border donations. The current situation is not satisfactory, although a paid solution exists, in the form of the Transnational Giving Europe (TGE) network.	

The following references were used to differentiate the practices of the two cantons, and are relevant reading for new philanthropists in the region who are considering setting up a foundation:

- Documentation related to Geneva:
- Guilleminot, Maud, and Catherine Neuenschwander. "Exonérations fiscales: Procédures & Conditions." Geneva Cantonal Fiscal Administration. 26 October 2015.
 - République et canton de Genève. "Demander une exonération fiscale." 12 September 2017.
 - République et canton de Genève. *Demandes d'Exonérations Fiscales: Procédures et Conditions à Remplir*. Geneva: Administration fiscale cantonale, 2016.

- Documentation related to Vaud:
- Centre Patronal. *La Gouvernance des Fondations*. Exonération fiscale des fondations : contraintes et opportunités. Yverdon-les-Bains: HEIG, 2013.
 - État de Vaud. "Exonération Fiscale | État De Vaud." 2019.



FOUNDATIONS' CAPITAL

2.5 BOARD AND STAFF NUMBERS AND DIVERSITY

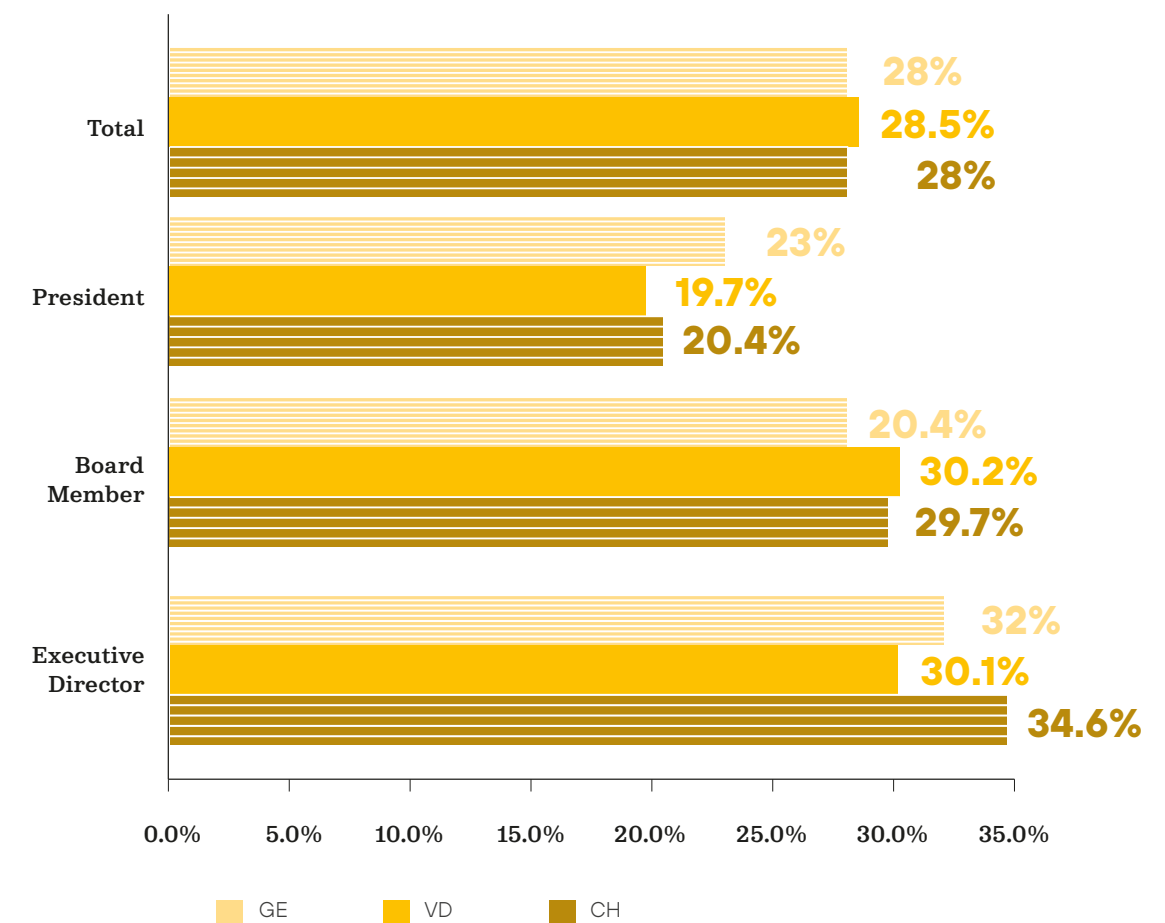
RATING



Foundations in Geneva and Vaud have a total of 15,416 positions for board members (6,867 and 8,549, respectively), representing some 6 board positions per foundation on average. There are also a total of 563 director positions, of which no foundation can have more than

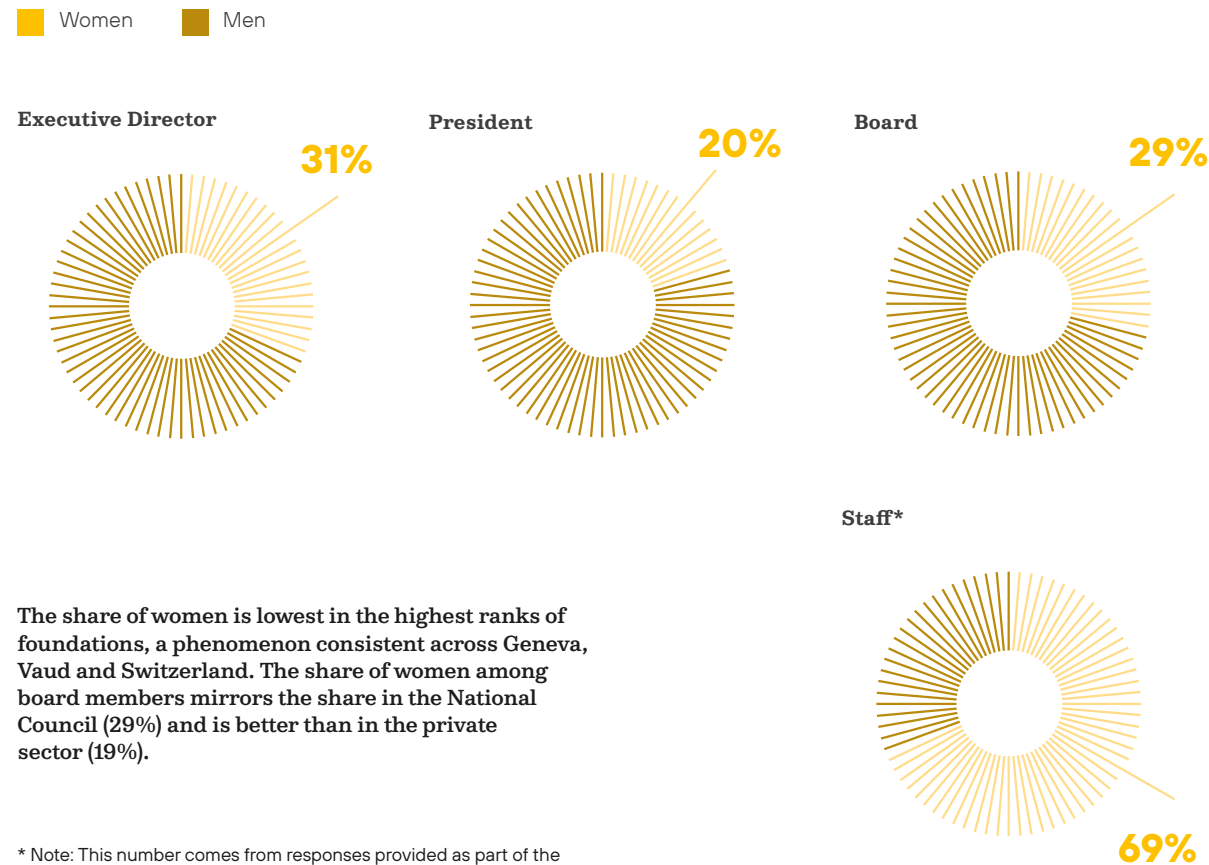
one, in the two cantons, meaning that at least 20% of foundations have at least one professional staff member. The proportion of women in both boards and director positions is very close to the overall national averages for foundations, as shown in **Figure 4**.

Figure 4: Share of women by position in foundation leadership hierarchies (as of July 2019)



Source: CEPS Basel

Figure 5: Percentage of women at each level of foundation hierarchies, total for Geneva and Vaud



The share of women is lowest in the highest ranks of foundations, a phenomenon consistent across Geneva, Vaud and Switzerland. The share of women among board members mirrors the share in the National Council (29%) and is better than in the private sector (19%).

* Note: This number comes from responses provided as part of the perception survey, where foundation leaders were asked to indicate the percentage of female staff members in their own foundations.

Source: CEPS analysis and perception survey

Survey respondents from foundations in Geneva and Vaud were invited to provide further details regarding board and staff gender

diversity in their own foundations as follow-up questions on the stakeholder survey. According to them, 31% of the board members of respondents' foundations are women, which is in line with the cantonal and national averages. Respondents reported that 69% of the professional staff in their foundations (at all levels, not just top management) are women. Clearly, gender diversity is just the starting point for analyzing broader diversity and relevant experience, and the philanthropic sector should aim to be a leader in this regard. Doing so, however, will require more data than was available for this study.

58%

of stakeholders surveyed strongly disagreed that foundation boards are diverse, considering gender, age or other dimensions of diversity. Only 42% strongly agreed or agreed that boards have all the right skills and experience, while 20% disagreed or strongly disagreed. Regarding staff composition, 45% of stakeholders agreed or strongly agreed that foundation staff members are diverse.

PUBLIC TRUST

3.1 NATURE OF PHILANTHROPIC SECTOR MEDIA COVERAGE



The study reviewed over 355,000 articles published in Geneva and Vaud media outlets from May 2017 to May 2019¹⁹, of which 371, or 0.1%, were found to contain the search terms "foundation + public utility" and/or "philanthropy." Considering that Swiss foundation giving represents 0.3% of national GDP, coverage appears somewhat low in view of the sector's relative share of "investment" in the country, with the caveat that search engines

may not have identified all relevant publications.

269 of the 371 articles were selected for a deep-dive analysis, after removing duplicate or otherwise non-pertinent results. 52% and 30% of these 269 had a positive or a neutral tone, respectively, while 18% carried a negative message.

The high share of positive articles is good news for the sector, but given that trust is fundamentally in the eye of the beholder, and in light of the low rating given in the perception survey, we settled on a low-to-moderate rating for the indicator. Some researchers have noted the tendency of negative articles to far outweigh the positive resonance of positive ones.²⁰ We do not see this as a problem, however; indeed, constructively critical press coverage can be healthy and can spur important action and reform, insofar as it brings to light dynamics or practices that should be improved.

22%

of perception survey respondents strongly agreed or agreed that local media coverage adequately informs the public about the philanthropic sector, a lower figure than expected. Respondents from Vaud rated the media coverage much worse than did those from Geneva: 67% disagreed or strongly disagreed that the media paints an adequate picture of the sector, significantly higher than the overall average of 47% disagreement or strong disagreement.

What the media says about local philanthropy

The majority of negative articles emphasized conflicts of interests between donors and their giving objectives or targets. Other general themes among the negative articles included political corruption, suspicious sources of wealth, maintaining power and privilege for the wealthy, substitutions of the role of the state, and concerns of poor governance and management.

Four themes dominated the majority of positive articles, influenced in part by recent events in the Lemanic region:

- Celebrating the value of foundations and philanthropy around themes of family values and the social engagement of the "next generation," the innovation power of philanthropy, and, more generally, the dynamism of philanthropy in Switzerland

- Announcing the creation of the new Centre for Philanthropy at UNIGE and the potential of Geneva as an international solidarity and philanthropic hub
- Praising specific stories of philanthropic engagement in the region around numerous needs, such as project funding at the École polytechnique fédérale de Lausanne (EPFL), advocating for technology in service of humankind, female entrepreneurship, vulnerable youth, preventing violence in schools, supporting the building of public pools or sailing events, animal protection, social services, and even the preservation of watchmaking skills
- Illustrating the potential of sustainable or impact finance, particularly around the International Committee of the Red Cross's (ICRC) humanitarian impact bond innovation

3.3 UNDERSTANDING AND TRUST IN PUBLIC UTILITY FOUNDATIONS IN THE GENERAL POPULATION

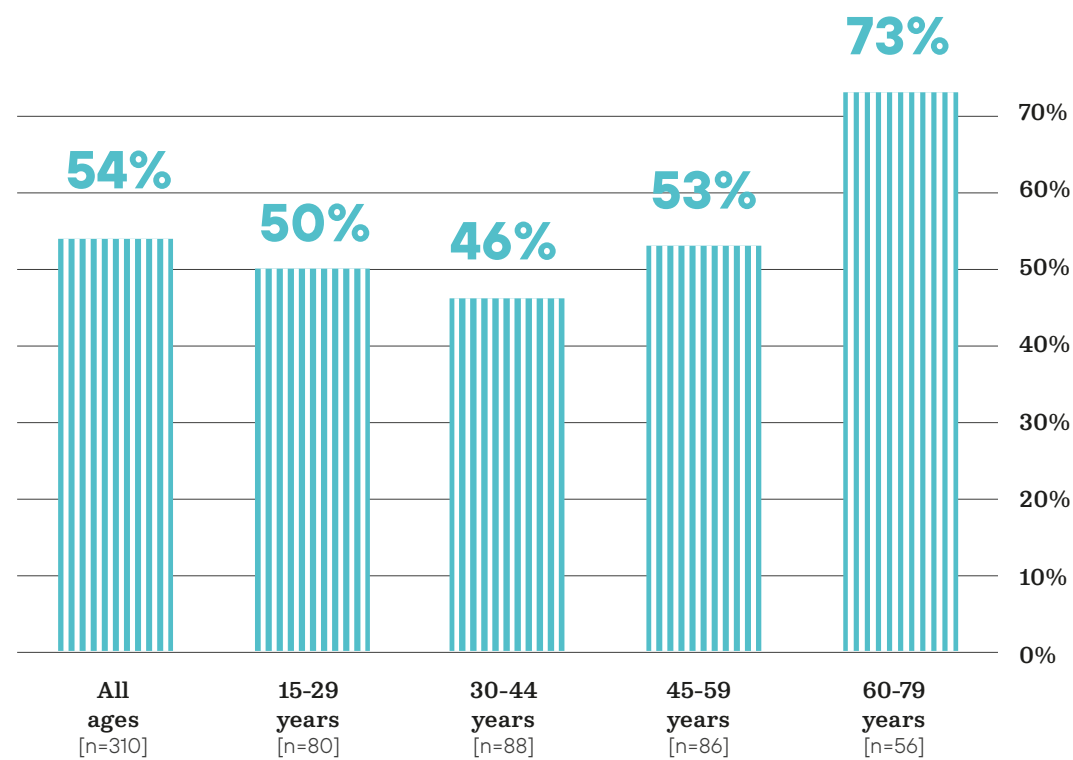


RATING

The public trust survey of 310 individuals aged 15-79 in Geneva and Vaud, conducted by the LINK Institut in June 2019, yielded a refreshingly positive outcome in terms of public understanding and trust, as highlighted in **Figure 6**.²¹ The importance of this result influenced our overall strong assessment for the

public trust category. First, the vast majority of respondents (72%) were able to describe in relevant terms what a "public utility foundation" does or represents: 51% described it as acting "for the good of the community/society" or for the "common good," while another 21% said that it does not seek to turn a profit.

Figure 6: Trust in foundations to work for the public good, by age group



Note: The question asked (in French) was the following: "To what degree do you agree with the following statement: Foundations work for the public good in the Lemanic region." Respondents were asked to respond on a standard five-point scale: strongly agree, agree, neither agree nor disagree, disagree, strongly disagree. The percentages presented above represent the share of respondents in each age group who responded either "strongly agree" or "agree."

As noted in **Figure 6**, 54% of all respondents strongly agreed or agreed that public utility foundations act in the general interest, with particularly strong endorsement from 60-to-79-year-olds (73%, albeit in a limited sample of only 56 respondents). Younger age groups agreed with the statement less often—50% for 15-to-29-year-olds and 46% for 30-to-44-year-olds—although, again, the sample sizes are small. For all age categories, the vast majority of those who did not agree with the statement were neutral in their reactions: only the 30-to-44-year-olds either disagreed or strongly disagreed over 10% of the time (14.5%). Even so, these dissenting voices can have an outsized influence, particularly

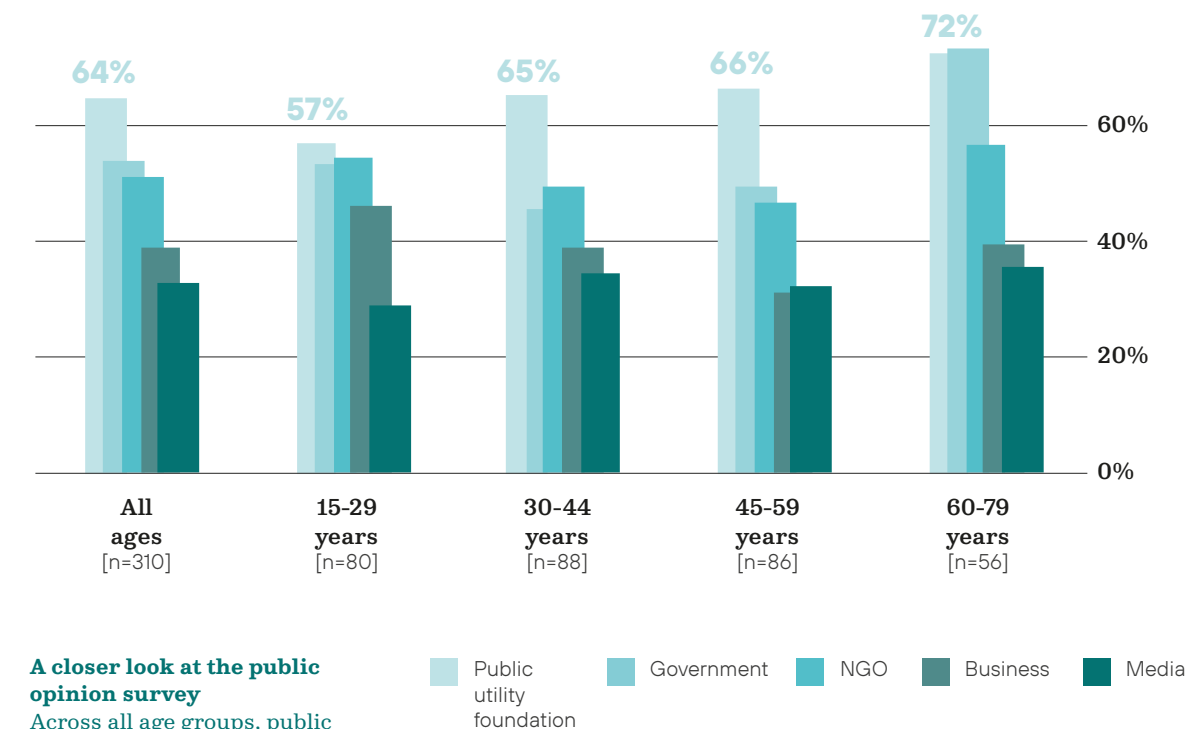
since they are most concentrated in an age group that is likely to dominate the political scene for the coming two decades.

The most striking result emerged from the Edelman Trust Barometer question, which asked respondents about their relative levels of trust in different institutions. Public utility foundations registered as the most trusted of any of the sectors offered as possible choices. 64% of respondents "trust foundations to do the right thing," versus 53% and 51% for government and NGOs, and 39% and 32% for business and media respectively (see **Figure 7**).

We must add a few words of caution, however. First of all, as

mentioned previously, the sample sizes are small, particularly for the results by age group (further details on the respondent pool and the methodology can be found in **Appendix 1**). Additionally, a bias may have emerged as a result of the question having been asked as part of a survey explicitly focused on the philanthropic sector and foundations, if respondents felt pressure to tell the interviewer what they believed the interviewer wanted to hear. Finally, it is also important to consider that older generations trust the sector more than youth do, especially when thinking about how to move forward with the political and policy measures needed to increase philanthropic vitality.

Figure 7: Trust in institutions to "do the right thing," by age group



A closer look at the public opinion survey
Across all age groups, public utility foundations are believed to "do the right thing" more than any other institution, particularly compared to NGOs, businesses and media.

60-to-70-year-olds have the highest trust in both foundations and government, while those aged 15-29 trust foundations much less.

Note: The question asked (in French) was the following: "Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right using a nine-point scale where one means that you 'do not trust them at all' and nine means that you 'trust them a great deal.'" The question was scored on a 9-point scale, where 1 represented zero trust and 9 represented complete confidence. The percentages presented above represent the share of respondents in each age group who reported scores between 6 and 9 for the selected institution.



SECTOR INTERMEDIARIES

4.2 LEVEL OF AND GROWTH IN FUNDS IN PHILANTHROPIC UMBRELLA INTERMEDIARIES

RATING



An umbrella foundation (referred to as a *fondation abritante* in French) is a relatively recent legal structure in Switzerland that shares some characteristics with the donor-advised funds common in the English-speaking world. The umbrella foundation itself holds no capital and gives out no grants. Rather, it is a shared administrative structure used by sheltered funds (in French, *fonds abrités*) created under its auspices. The sheltered funds are not legal entities, and therefore can be created more quickly and simply than an independent foundation. Furthermore, the shared administrative structure significantly reduces the operating costs for a sheltered fund, making it feasible to create a sheltered fund with far less start-up capital than an independent foundation. While the umbrella foundation's board retains final authority over the grant-making decisions of the sheltered funds, most umbrella foundation boards allow the creators of sheltered funds wide latitude in their grant recommendations, provided that their grant-making is aligned with the regulations of their sheltered fund.

The two principal umbrella foundations in the Lemanic region, Fondation Philanthropia and Swiss Philanthropy Foundation, have existed for 11 and 13 years, respectively. Several newer structures also seem to be emerging, but little information is available regarding their stages of development. These include Fondation Ceres, founded in 2014 and associated with the Pictet Group; the Geneva office of the Fondation de

l'Orangerie, associated with the bank BNP Paribas; Philigence; and MyOwnFoundation. These umbrella foundations come in two distinct groups: those like Philanthropia and Ceres that are associated with private banks for the benefit of their clients; and those that are "public" and operate independently, such as Swiss Philanthropy Foundation and MyOwnFoundation.

Fondation Philanthropia and Swiss Philanthropy Foundation have seen steady recent growth in their numbers of sheltered funds, from 39 combined funds in 2014 to 68 in 2018, which works out to a 15% annual growth rate. Sheltered funds remain, however, far from the mainstream, as evidenced by the enormous disparity between the 68 sheltered funds and the over 2,500 foundations in the cantons. As will be discussed in the recommendations section, we believe that umbrella foundations and sheltered funds could and should play a much larger role in the Lemanic philanthropic sector, especially given the small size of the average Swiss foundation.

Total disbursements from these sheltered funds vary substantially year-on-year, but have ranged from 15-25 million CHF per umbrella structure annually in the last five years. The volatility is due to the pass-through nature of many sheltered funds, as well as the fact that each sheltered fund decides on its own disbursement strategy and schedule, rather than adhering to an overarching strategy at the level of the umbrella foundation.



FOUNDATION ACCOUNTABILITY

5.1 ONLINE PRESENCE OF FOUNDATIONS

RATING



43%

of respondents to the perception survey strongly agreed or agreed that foundations are present and visible on the internet, a surprisingly positive rating. In comparison with responses to other questions, this is a quite positive result, but one which seems too optimistic in light of the new quantitative facts generated by this study. For this reason, the overall rating given to this indicator is "low-to-moderate" in line with the clear quantitative data.

Foundations in the Lemanic region are noteworthy for their general lack of online presence, likely linked to the fact that roughly 75% of all foundations in the region have no staff on payroll. Of the more than 1,200 foundations in Geneva, according to a database provided by the cantonal government, 61% do not have a website. Unfortunately, a corresponding database does not yet exist for Vaud, but a sample of 300 registered foundations in the canton, selected from a list of all foundations supervised at the cantonal level, yielded a very similar result, with 54% found to be lacking a website.

Deeper analysis enabled by the Geneva dataset shows that grant-making foundations are relatively less likely than other foundations to maintain an online presence: 65% lack websites, compared to 51% for operating foundations. This result is somewhat surprising and concerning, given that grant-making foundations arguably have

a greater need to communicate funding criteria, regulations, calls for proposals, and documentation and reporting requirements, even if they may not need to be as visible as foundations whose primary goal is fundraising (such as WWF Switzerland Foundation).

We do acknowledge that there are, at least in theory, offline ways in which foundations can communicate their missions, activities, and finances with the general public. That said, the offline world's search engines are much more difficult to use than Google, especially for a person with no prior knowledge of a foundation, and a foundation with no online presence is therefore much more difficult to find. This may be especially true in Switzerland given the large number of small foundations in the country: a foundation with no physical office and no website essentially does not exist for the average citizen, unless it conducts activities or events with significant public visibility.

5.2 INFORMATION ON MISSION AND STRATEGY

RATING



42%

of perception survey respondents agreed or strongly agreed that foundations publish adequate information on their mission and strategy, echoing the findings of the quantitative research.

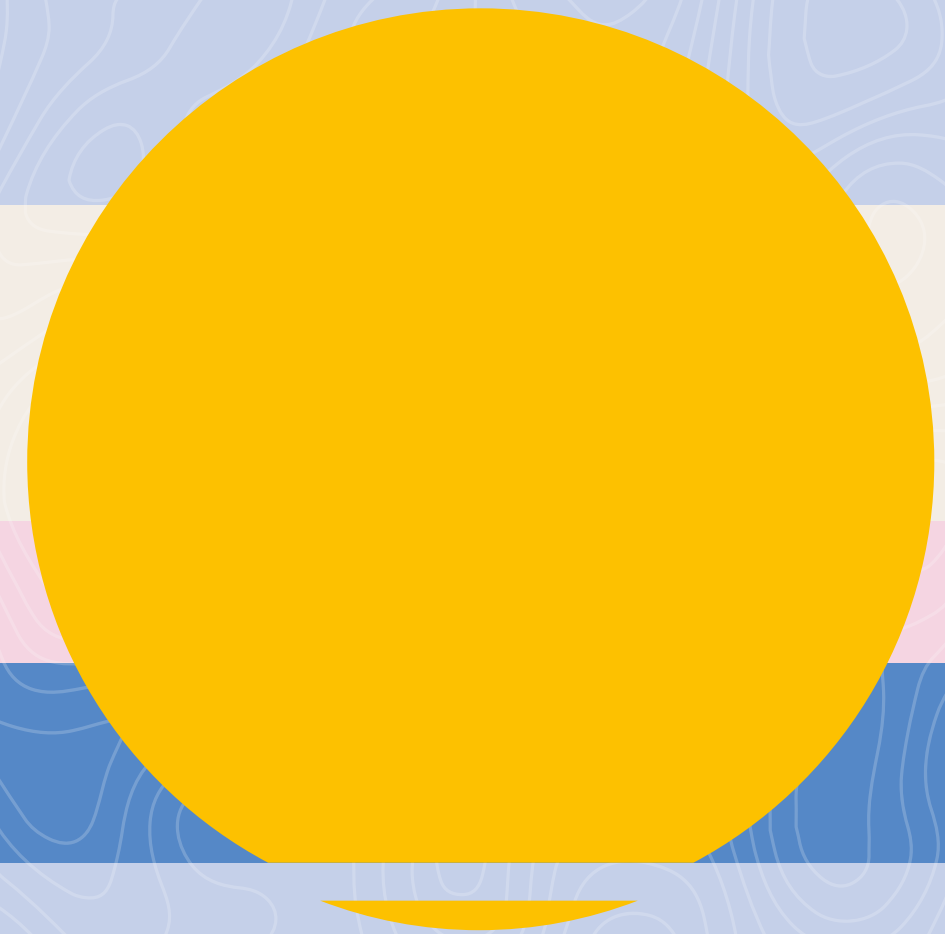
Even when taking into account the large proportion of foundations in Geneva and Vaud that lack websites, it would not have been feasible to analyze the information provided on all foundation websites in the two cantons. We therefore chose to analyze a random sampling of foundation websites. From a random sample of 150 foundations with websites (75 from each canton), we found that most share basic or comprehensive information about their strategy (as of June 2019):

- 16% mention only a simple mission statement
- 51% communicate basic information about their mission, thematic focus areas, activities and target groups
- 29% are more explicit about their strategy and mention the outcomes they seek
- Only 3% present a comprehensive theory of change, sharing inputs, outcomes, and impact expected from core activities for specific target group(s)

“The current status of fiscal regulations and other measures meant to encourage and facilitate philanthropy is positive, but not optimal.”

CHAPTER 4

**CONCLUSION:
WHERE DO WE
GO FROM HERE?
SIX RECOMMENDATIONS**



A set of possibilities for sector development is emerging for all stakeholders in the Lemanic region and across Switzerland. The recommendations have largely been sourced from the stakeholders themselves, as a high number of survey respondents provided detailed suggestions on how to improve each dimension of vitality.

RECOMMENDATIONS IN A NUTSHELL

The analysis of some 180 recommendations tied to specific dimensions of vitality collected from stakeholders through the perception survey, and the results of the assessment detailed in the previous chapter, formed the basis for six major recommendations (see Figures 8 and 9 below). Each recommendation is associated with the indicators it can most help to progress.

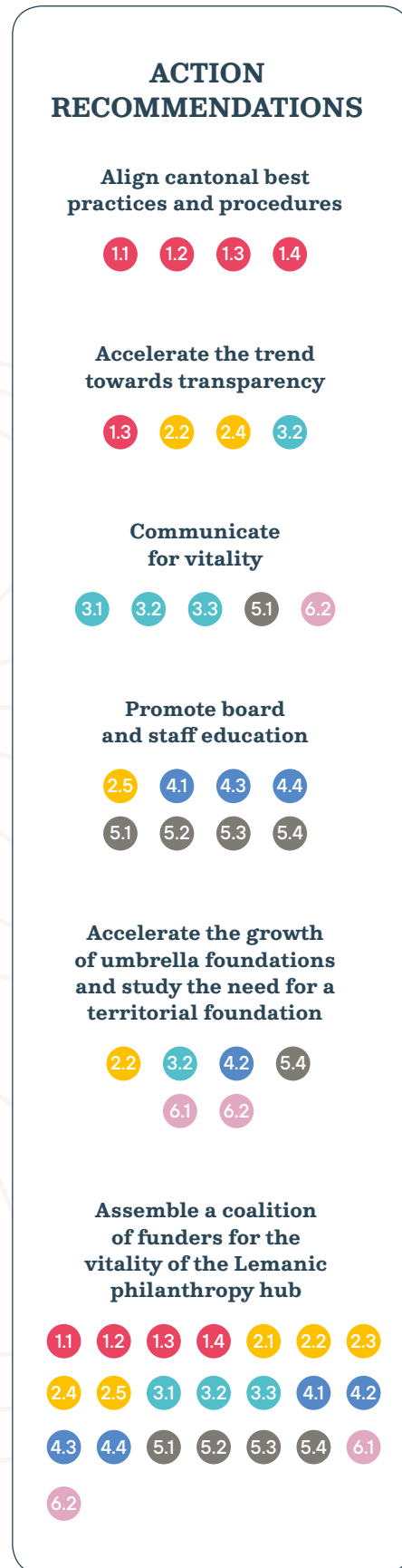
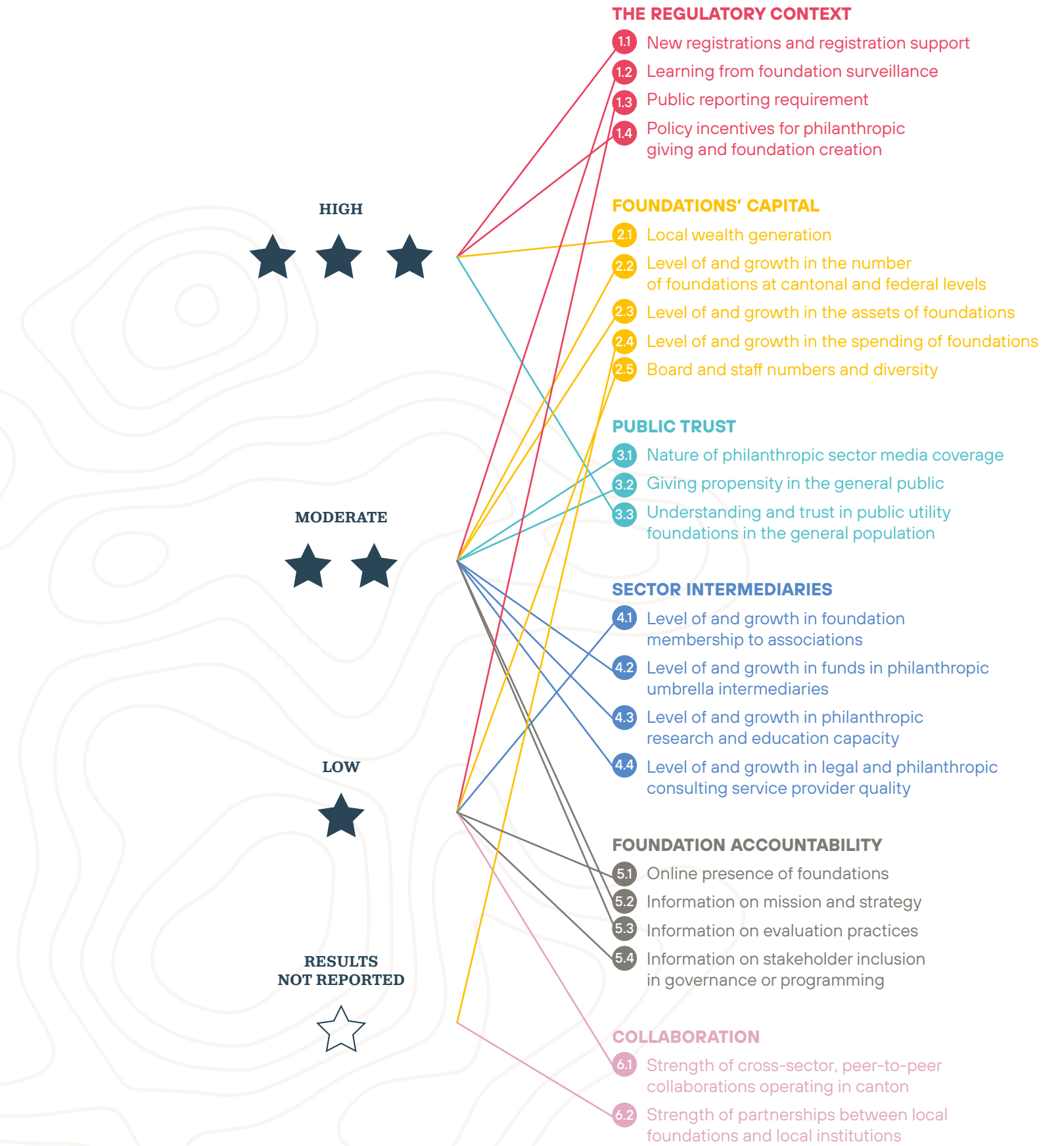
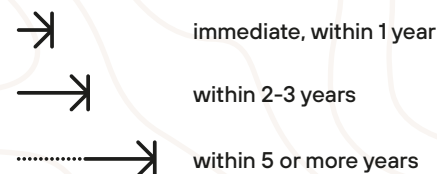


Figure 8: Recommendations and relevant indicators



While clearly grounded in the indicator results, as depicted above, we present each recommendation below from a different perspective, noting whether the actions are:

- More "structural" in nature, requiring new policy conditions or new structures; or "voluntary," meaning that they can be implemented by existing stakeholders;
- More or less complex, around a subjective assessment of high / medium / low ease of implementation; and
- Implementable over shorter- or longer-term periods



We list recommendations below starting with voluntary actions, with lower complexity of implementation and shorter timelines, and progressively move to more structural, complex and longer-term actions.

With each recommendation, we also suggest:

- Useful and inspiring references for implementation (Swiss and international case studies, reports and articles)
- Sector stakeholders who might be well positioned to lead change in these areas
- Potential immediate next steps

Figure 9: Overview of recommendations

ACTION RECOMMENDATIONS	TYPE OF ACTION	EXECUTION EASE	TIMEFRAME
Assemble a coalition of funders for the vitality of the Lemanic philanthropy hub	VOLUNTARY	HIGH	1 YEAR
Communicate for vitality	VOLUNTARY	HIGH	1-3 YEARS
Promote board and staff education	VOLUNTARY	MEDIUM	1-3 YEARS
Accelerate the trend towards transparency	VOLUNTARY & STRUCTURAL	MEDIUM	3 YEARS
Accelerate the growth of umbrella foundations and study the need for a territorial foundation	VOLUNTARY & STRUCTURAL	MEDIUM	3 YEARS
Align cantonal best practices and procedures	STRUCTURAL	LOW	>5 YEARS

1 Recommendation

Assemble a coalition of funders for the vitality of the Lemanic philanthropic hub

Type of action
Voluntary
Execution ease
High
Timeframe
1 year

Mostly voluntary action, with greater ease of implementation and shorter-term timeframe

To guide and resource the envisioned agenda for improving the vitality of the Lemanic philanthropic hub, and to track progress against this agenda, we recommend the creation of a coalition of funders. This coalition would coordinate a development agenda inspired by our recommendations with cantonal authorities. This group of "sector champions" would be composed of Swiss and Lemanic foundations and philanthropists committed to sector vitality and the possibility of doing things better and more efficiently to address both local and international societal needs.

References and inspiring examples

Coalitions of funders have promoted the growth and professionalization of the Swiss and global philanthropic sectors for decades. We can acknowledge, for example, the seven foundations currently acting as champions and board members of SwissFoundations; the nine foundations supporting CEPS; and the six key funders behind the recent launch of the GCP (see **Figure 10**). Last but not least, of course, the present study is itself the product of a coalition of funders, the names of which are listed in **Appendix 3**.

Most recently, Worldwide Initiatives for Grantmaker Support (WINGS) highlighted the role and importance of funders in developing a thriving philanthropic ecosystem.^{21,22} A key message in that study resonates strongly with the spirit of our vitality assessment: we must challenge ourselves to dream of thriving civic spaces and the steps we must take to get there.

Stakeholders most concerned

- Swiss/Lemanic foundations
- Foundation associations, and philanthropists
- Geneva and Vaud cantonal governments

NEXT STEPS

Funders of the vitality study could reach out to potential additional funders for implementation and convene an aspirational planning and fundraising session. The resulting coalition of funders could commit to and champion a first three-year sector development agenda.

Figure 10: Board/Strategy committee members of selected organizations

GCP	CEPS	SwissFoundations
Fondations Edmond de Rothschild	Age Stiftung	Arcas Foundation
Fondation de bienfaisance du groupe Pictet	Arcas Foundation	Christoph Merian Stiftung
Fondation Hélène et Victor Barbour	Avina Stiftung	Fondation Leenaards
Fondation Leenaards	Ernst Göhner Stiftung	Gebert Rüt Stiftung
Fondation Lombard Odier	Gebert Rüt Stiftung	Jacobs Foundation
SwissLife Stiftung Perspektiven	Ria & Arthur Dietschweiler Stiftung	Sophie und Karl Binding Stiftung
	Sophie und Karl Binding Stiftung	Velux Stiftung
	Stiftung Mercator Schweiz	
	Velux Stiftung	

2 Recommendation

Communicate for vitality

Mostly voluntary action, with greater ease of implementation and shorter-term timeframe

Type of action
Voluntary
Execution ease
High
Timeframe
1-3 years

To support and advance all dimensions of public trust, new investments in the communications capacity of the philanthropic sector are needed. This will also help to increase the online presence of foundations and their potential to be identified by and support local institutions. It is worth noting here that, if this recommendation is to be heeded, foundations will need to be convinced to identify and share their best stories and lessons learned, which is currently done only selectively. For example, SwissFoundations already runs a communication task force, which is composed of communication experts from key foundations. Such efforts could be expanded.

Survey respondents and expert stakeholders imagined the following options:

- Support to foundation associations to enhance their dissemination of stories of local contribution and impact (through social media), periodic briefing of local media and response capacity to negative coverage.
→ **Timeline: within 2-3 years**
- Development of a regional philanthropic sector fact and guidance sheet for potential new philanthropists and their public and private intermediaries.
→ **Timeline: within 1 year**
- Provision of a website-building service or hosted website for Lemanic foundations that do not have the resources or expertise to maintain their own online presence.
→ **Timeline: within 2-3 years**

References and inspiring examples

Examples abound of how to support implementation of such ideas. For example, *Alliance* magazine facilitates knowledge exchange among philanthropists to maximize the impact of funding for social development. *Alliance* has taken a collaborative approach, bringing together sector stakeholders who wish to learn from their peers in what Charles Keiden, the former Director of the Pears Foundation, calls "a platform for friendly but constructive and robust discussion about philanthropy, often from the viewpoint of those affected by the decisions of foundations and philanthropists." *Alliance* has a largely European readership, but it seeks to catalyze action on a global scale with its content. It draws support from the European Foundations Centre (EFC) and the Network of European Foundations (NEF).²³

Other communication facilities that accelerate the philanthropic sector include WINGS, Philanthropy Advocacy, the Foundation Center's IssueLab, and the Community Foundation Public Awareness Initiative (see more on community foundations below). On the local front, two years ago SwissFoundations started an inclusive initiative to tailor and boost its communication capability and that of its members.

Stakeholders most concerned

These recommendations could be implemented and/or accelerated by foundation associations, umbrella foundations, and/or the GCP.

NEXT STEPS

Lemantic intermediaries could present proposals to the boards of relevant foundations, and potentially to the new funders' coalition, for how to improve sector communications, create the fact sheet, and help foundations get online.

3 Recommendation

Promote board and staff education

Mostly voluntary action, with medium ease of implementation and shorter-term timeframe

Type of action
Voluntary
Execution ease
Medium
Timeframe
1-3 years

To advance board and staff numbers and diversity, all areas of accountability, growth in association membership, and academic research and education capacity, experts and survey respondents recommend the following actions:

- Develop a comprehensive education program for aspiring and existing foundation board members and staff, associated with a Lemanic/Swiss certificate/accreditation in philanthropic management.
→ **Timeline: within 2-3 years**
- Continue to provide knowledge exchange events as well as incubation of new initiatives through SwissFoundations, proFonds, and/or AGFA (the foundation associations).
→ **Timeline: immediately**

Stakeholders most concerned

This recommendation could be implemented by the GCP and CEPS, in collaboration with SwissFoundations and proFonds, umbrella foundations, and international experts/centers (such as IMD's Centre for Family Business). Curriculum development could occur in consultation with local authorities, especially the surveillance authorities, who can report on areas for professional development.

NEXT STEPS

GCP and CEPS could conduct a joint "curriculum strategy" process, in consultation with SwissFoundations and proFonds, to assess current offerings and needs, and define the next curriculum priorities to be implemented jointly or individually.

References and inspiring examples

Several international programs could serve as examples for implementation. The Ashoka University Centre for Social Impact and Philanthropy, in collaboration with WINGS, stresses how professionalism, good governance and core operations skills are key components of a supportive ecosystem for philanthropy.²⁴ There are several executive education programs for non-profit management: for example, the Lilly Family School of Philanthropy at Indiana University offers philanthropic practitioners a Certificate in Non-Profit Executive Leadership for mid- and upper-level non-profit leaders. This certificate program focuses on general management (including financial analysis, program evaluation, and strategic planning) to guide practitioners to lead non-profits in the 21st century.

Executive education for non-profits does exist in Switzerland, but at a fairly limited level. There are only the following four well-established courses currently on offer in the country, which, given the Swiss total of over 13,000 foundations, is still a modest education capacity that needs to be built out in ways that keep supply and demand in lockstep:

- Certificate in Management of Non-Profit Organizations (*Certificat en gestion et management dans les organisations sans but lucratif*), offered by the University of Geneva
- Certification of Excellence in the Management of Non-Profit Organizations (*Certification de l'excellence dans le management d'organisations à but non lucratif*), offered by SQS
- A course in Foundation Governance (*La gouvernance des fondations*) offered by the Académie des Administrateurs (ACAD) in Lausanne
- A Masterclass in the management of grant-making foundations (*Cours intensif en gestion des fondations donatrices*), offered by Swiss Philanthropy Foundation in partnership with CEPS and the GCP

In addition to these courses, there are several regular events held in different parts of Switzerland that offer philanthropy professionals the chance to exchange knowledge and experiences. An example from the Lemanic region is the Forum des Fondations, organized every year by AGFA, proFonds, and SwissFoundations in partnership with ACAD, the GCP, and IMD.

4 Recommendation

Accelerate the trend towards easier accessibility of information and transparency

Voluntary and structural action, with medium ease of implementation and medium-term timeframe

Type of action
Voluntary & Structural
Execution ease
Medium
Timeframe
3 years

To enable further research as well as facilitate collaboration, survey respondents and stakeholders propose the following recommendations:

- Develop a voluntary reporting platform to gather (machine) readable data on foundations' activities and the sector. This platform could also support foundations by facilitating the process of reporting on key indicators and their grants in a standard way.
→ **Timeline: within 5 years**
- Expand the Geneva foundation mapping to cover the full Lemanic region.
→ **Timeline: within 2-3 years**
- Deepen research on foundation transparency in the Swiss context, with the aim of influencing policy and practices.
→ **Timeline: immediately**

NEXT STEPS

The Geneva and Vaud governments could share best practices on the foundation mapping, the GCP could add a research stream on foundation transparency, and the potential funders' coalition could support the scoping of a new data platform for the sector.

References and inspiring examples

A first reference and precedent for increased public reporting does exist in Switzerland. In the 2016 SwissFoundations/CEPS annual report on Swiss foundations, asset and spending data for 1,278 foundations registered in eastern Switzerland (the cantons of Appenzell Outer Rhodes, Saint Gallen, Thurgovia, and Ticino) were disclosed in aggregate by the surveillance authorities for the years 2010 to 2013.²⁵ This would, however, represent only a very first step, as similar reporting in other jurisdictions usually goes much further, extending to the level of individual grants and grantees.

Another option is to accelerate reporting on a voluntary basis.²⁶ For example, the 360Giving Standard in the UK has been a successful neutral party supporting over 100 organizations to publish grant data in an open, standardized format. The hub provides additional services, such as 360Insights, to find funding data for better informed decision-making, as well as Beehive, an online funding match-maker.

Another reporting standard, the Global Philanthropic Data Charter 2017, helps organizations measure and share data openly. This charter suggests how data sharing promotes effective grant-making with informed decision-making, improved understanding and learning, and greater collaboration and visibility.²⁷ Any voluntary standard would, of course, depend entirely on foundations' good will (and/or peer pressure) in order to take hold in Switzerland. It would therefore be advisable for the backers of any attempt to promote a voluntary standard to secure several large and influential foundations as champions before proceeding.

Stakeholders most concerned

These recommendations could be implemented by a newly formed non-profit provider (as an affiliate of an international platform provider) working in collaboration with Lemanic sector organizations and cantonal authorities, or as a new unit of the GCP and/or CEPS.

5 Recommendation

Accelerate the growth of umbrella foundations and study the need for a territorial foundation

Voluntary and structural action, with medium ease of implementation and medium-term timeframe

Type of action
Voluntary & Structural
Execution ease
Medium
Timeframe
3 years

To influence a culture of giving in the general population, reduce the number of newly registered foundations (by creating an alternative for smaller foundations), reduce costs, and increase professionalism and efficiency, as well as encourage local collaborations and partnerships between local foundations and institutions, experts and survey respondents recommend the following actions:

- Deepen the partnership between surveillance authorities (in their pre-opinion advisory function), umbrella foundations, and the professional (legal and tax) advisors who work with new foundation founders, in order to accelerate the transfer of smaller foundations into umbrella structures.
→ **Timeline: within 2-3 years**
- To facilitate efficient citizen engagement with local causes, study the need and viability of a dedicated Lemanic community or territorial foundation for the general public who wishes to support local needs. While general public vehicles such as Chaîne de Bonheur exist and are very successful, a new community or territorial foundation could further boost capacity. Such an entity could also facilitate and host local collaborations, offering a backbone function for local multi-stakeholder efforts. It would also be important to strengthen such a territorial foundation's understanding of local needs by linking it to local interest groups. This structure could be created as a new entity or be embedded in existing umbrella structures, and would require significant public sector support as well as coordination. The first step is a feasibility study.
→ **Timeline: 5-10 years**

References and inspiring examples

Community (or territorial) foundation best practices are well studied internationally, and their relevance to Switzerland was highlighted in 2015 by Avenir Suisse.²⁸ Community foundation associations in the US, the UK, and Germany, among others, provide ample tools and guidance to those seeking to create a community or territorial foundation. CFLeads and CFInsights are knowledge hubs for the field, providing powerful frameworks for community foundation excellence. Examples such as the Community Foundation for Northern Ireland also illustrate how community foundations can implement a coordinated and holistic approach to regional development.

Stakeholders most concerned

The first recommendation could be led by the local umbrella foundations and the cantonal governments. The Lemanic territorial foundation would require the collective support of all local stakeholders, and could be implemented by a coalition of foundations, cantonal authorities, and community foundation experts.

NEXT STEPS

Umbrella foundations, authorities and (legal) intermediaries should convene to find ways to accelerate the transfer of small foundations to umbrella structures, and encourage some donors to adopt these structures. If a feasibility study is conclusive, a next step for a territorial foundation would be to establish its business plan, in close collaboration with sector stakeholders and supported by the new funders' coalition.

6 Recommendation

Align cantonal best practices and procedures and keep improving incentives

Type of action
Structural
Execution ease
Low
Timeframe
>5 years

Mostly structural action, with low ease of implementation and longer-term timeframe

To support the regulatory context, as well as board and staff skills and diversity, experts and survey respondents recommend the following actions:

- Alignment of the supervisory authorities in Geneva and Vaud (and ideally the federal surveillance authorities as well) on their practices.

→ **Timeline: at least 5 years, if not longer.**

Examples could include:

- o Alignment in choosing/defining and applying qualitative and quantitative factors
- o Alignment of surveillance risk criteria in order to share sector development needs
- o Sharing aggregated information on public utility foundations
- o Coordinating practices via regular meetings
- o Supporting sector development priorities and visibility

- Alignment of the practices of the two cantons' tax authorities. Areas for alignment could include Vaud's *guichet unique* system, the possibility for foundations to have activities abroad, and/or conditions for board member compensation and remuneration. Alternatively, the cantons could better inform practitioners on the practical differences in regulation during an annual conference where the two authorities could exchange ideas and feedback with sector professionals.

→ **Timeline: within 2-3 years**

- Alternatively, to encompass all of the above, the cantons could establish a "*concordat inter-cantonal*" to create a common set of local rules. This would formalize alignment of cantonal authorities' practices and improve the tax treatment of local non-profit entities.

→ **Timeline: 3-5 years**

As presented in the analysis, the current status of fiscal regulations and other measures meant to encourage and facilitate philanthropy is positive, but not optimal. This is due in particular to restrictions applied by tax authorities regarding fiscal exoneration. The tax experts consulted recommend that the tax authorities adapt their practices to the evolving needs and expectations of non-profit entities by:

- Encouraging foundations to self-fund (via their own commercial activity) by removing the requirement of competitive neutrality with profit entities from the criteria for a tax exemption.

→ **Timeline: within 2-3 years**

- Providing incentives for companies to dedicate some of their assets and profits to the public good (e.g., by making investments to transform their core businesses in the direction of sustainable value creation).

→ **Timeline: within 2-3 years**

- Allowing an adequate remuneration for board members in consideration of their responsibilities and competences.

→ **Timeline: within 2-3 years**

References and inspiring examples

References related to the fiscal contexts of the two cantons have been provided in **Chapter 3** above, under indicator 1.4.

Stakeholders most concerned

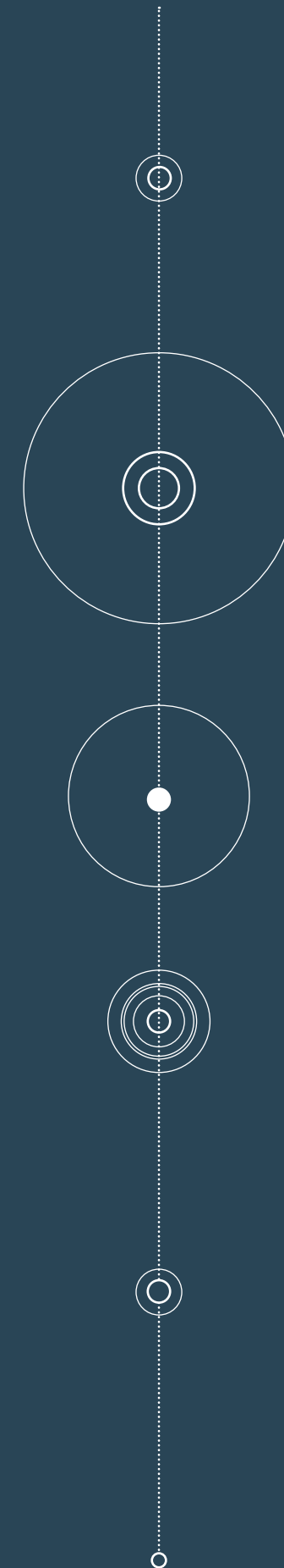
These recommendations would by definition need to be implemented by the cantonal authorities, who could seek support from academia and foundation associations.

NEXT STEPS

Convene a working group between tax and surveillance authorities of both cantons, the GCP, SwissFoundations and proFonds, and volunteer legal experts, to consider the analysis and develop a roadmap for policy consultations and potential adaptations.

This recommendation chapter concludes the report. For further information, please refer also to the study website at www.philanthropic-vitality.ch

Readers who are interested in additional analysis and information on study methodology are invited to refer to the appendices.



“Philanthropic vitality is a holistic concept that uses quantitative and qualitative data to assess the status of a philanthropic cluster and define effective actions for its continuous improvement.”



APPENDIX 1

DETAILED METHODOLOGY

MEASURING PHILANTHROPIC VITALITY: A THREE-PRONGED APPROACH

As we began our research into possible indicators that could be used to measure the factors that contribute to the vitality of the philanthropic ecosystem, it quickly became clear that a multi-pronged approach would be necessary. Such an approach would allow us to develop a methodology that would be rigorous, yet practical, and would constitute "action research" that yields relevant recommendations.

To begin with, "philanthropic vitality" itself is not yet a mainstream concept. It was thus often necessary to find and use data collected for other purposes, not all of which ended up being exactly what was needed. In addition, the highly federal and devolved nature of government and oversight in Switzerland means that the two cantons covered by the present study do not always collect the same data or report it in the same way, further complicating the research task. The quantitative portion of the study therefore represented our best attempt to compile a representative and informative assessment.

One of the challenges inherent in quantitative data is that it generally captures achieved outcomes or lagging indicators, whereas we are interested both in the state of the world today and inferences about its state in the future, and thus need to consider forward-looking "leading" indicators as well. We thus decided early on in the process to supplement the quantitative data with qualitative findings from a survey of philanthropic sector stakeholders in the two cantons. Given that one of the key goals of the study was to engage philanthropic sector actors in addressing the challenges that they face on a daily basis, the inclusion of a large number of direct inputs from these very actors allowed the study to remain as relevant as possible and capture emerging issues. The survey was distributed not only to the staff and boards of foundations, but also to a wide range of intermediaries and service providers, including consultants, lawyers, accountants, and others who deal with philanthropy on a regular basis.

The third component of the study was born out of the fact that the philanthropic sector is supposed to serve the public benefit, but is nevertheless often misunderstood and may sometimes even be distrusted by the general public. We therefore decided to commission a representative survey of 310 total residents of the cantons of Geneva and Vaud, in which respondents were asked a series of questions regarding their understanding of and trust in foundations. In addition to providing a valuable snapshot of public opinion at the present moment, the results can be used for comparison with future iterations of this study to evaluate how opinions change (or not) over time.

TABLE OVERVIEW OF THE SIX VITALITY CATEGORIES

The following table provides a succinct overview of the indicators. It contains indicator definitions; the summary of their relevance as derived from experts, articles and studies; the measurement methodology applied to assess each indicator; data sources; and, importantly, the associated question(s) included in the stakeholder and public perception surveys.

Table 2: Overview of six vitality categories >



REGULATORY CONTEXT

	RELEVANCE	MEASUREMENT	DATA SOURCES	SURVEY AGREE/DISAGREE
1.1 New registrations and registration support	New registrations indicate a positive momentum for philanthropy; pre-opinions by surveillance authorities is an enabling service	Number of new registrations (and liquidations) in GE & VD at cantonal and federal levels (2014-2018); % benefiting from a pre-opinion service (2018)	CEPS Basel. GE & VD cantonal surveillance authorities. Federal surveillance authority	The pre-opinion services by the surveillance authorities enable donors to realize their philanthropic projects
1.2 Learning from foundation surveillance	Criteria represent risk factors to foundation effectiveness; aggregated results provide insights into sector development needs	% of foundations under surveillance flagged for any risk criterion; Top 3-5 risks by % of foundations at risk	GE & VD cantonal surveillance authorities. Federal surveillance authority	The control activities of the surveillance authorities help foundations better manage their risks
1.3 Public reporting requirement	Public reporting promotes effective governance, learning, grant-making, use of resources, collaboration and visibility	Is public reporting of foundation specific assets, spending and activities mandated? (Yes/No)	Analysis of legal regime; Swiss Foundation Code (voluntary)	The publication of foundation specific data on assets, spending and activities (today voluntary only) contributes to increasing the vitality and public benefit of foundations
1.4 Policy incentives for philanthropic giving and foundation creation	Philanthropy is motivated by self-actualization and fiscal benefits; fiscal incentives influence the amount given more than the giving propensity	Compilation of major legal and fiscal regime attributes that positively versus negatively influence philanthropy and review by legal experts	Desk research of federal & cantonal legal and fiscal regimes; expert interviews	In general terms, the GE & VD fiscal regimes promote philanthropy



FOUNDATIONS' CAPITAL



INDICATOR

2.1

Local wealth generation	Private wealth generation underpins the growth of philanthropic giving (incl. through foundations); generational wealth transfer also leads to endowing (new) foundations	Wealth generation in GE & VD / Switzerland (5-year trend) Number of millionaires in comparison to other cantons	National statistics; Statista	N/A
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2.2 - 2.4

Level of and growth in the number, assets and spending of foundations (registered at cantonal and federal levels)	Common sector statistics in countries where reporting is mandatory; enables understanding of the magnitude, vitality, and impact of institutional philanthropy	5-year growth (2014-2018) for foundations registered at cantonal and federal levels in GE & VD; Drill down on foundations with assets > CHF 10 mn	GE & VD cantonal surveillance authorities, CEPS Basel	N/A
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2.5

Board and staff numbers and diversity	Board member and staff diversity enhances innovation, brings new perspectives, broadens networks, increases community responsiveness and impact	Analysis of board and staff diversity, starting with gender diversity available from registry information	CEPS Basel	Generally, foundation boards are diverse (gender, age, etc.) Board members in general have the relevant competences and experiences to support foundations' specific missions Generally, foundation staff is diverse (gender, age, etc.) (Foundations were invited to report their own figures)
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PUBLIC TRUST



INDICATOR

3.1

Nature of philanthropic sector media coverage	Media influences trust in the sector, and the commitment of existing donors to do more	Ratio of articles covering philanthropy and public utility foundations as a % of all articles; ratio of positive to negative articles; top reasons for negative coverage	SwissDox article search (Suisse Romande Media) 2017-2019	The local media informs the public adequately about the philanthropic sector
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3.2

Giving propensity in the general public	Countries differ deeply in terms of giving culture, which influences the level of giving	Participation in giving and volunteering in the general public and average gift size in Suisse Romande (GE & VD for volunteering) versus the national average	Swiss Fundraising, Swiss Federal Statistics Office, <i>Enquête suisse sur la population active</i> (ESPA), module on volunteer work	Individual giving is well perceived and valued by the public Individual volunteering is well perceived and valued by the public
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3.3

Understanding and trust in public utility foundations in the general population	Understanding leads to trust; trust influences the growth, quality, and diversity of philanthropic action	<p>SECTOR EXPERT SURVEY: In general, the general public has confidence in public utility foundations (agree/disagree)</p> <p>PUBLIC SURVEY: What is a public utility foundation (open question)?</p> <p>Do public utility foundations act in the general interest in the Lemanic region (agree/disagree)?</p> <p>Are you aware of a specific contribution made to the Lemanic region by a public utility foundation (open question)?</p> <p>To what extent do you trust each sector listed below (incl. public utility foundations) to do the right thing (Likert scale)?</p>		
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INTERMEDIARIES



INDICATOR

INDICATOR	RELEVANCE	MEASUREMENT	DATA SOURCES	SURVEY AGREE/DISAGREE
4.1 Level of and growth in foundation membership to associations	Organized philanthropic networks increase the capacity (professionalism, knowledge, and skills) of the sector as well as its impact, decreasing fragmentation and enabling peer learning	Growth in membership (2012-2018); Membership as a % of total foundations in the region; growth in association staff (2012-2018) for Suisse Romande	SwissFoundations; proFonds; AGFA (Swiss Fundraising, ZEWO for operating Foundations)	N/A
4.2 Level of and growth in funds in philanthropic umbrella intermediaries	Umbrella funds help relieve the relatively smaller philanthropists of the administrative and financial burden related to the professional management of institutional foundations	Growth of funds under management and disbursement (2014-2018); Number of funds as a % of total foundations in GE & VD	Fondation Philanthropia, Swiss Philanthropy Foundation (Ceres and other nascent structures)	N/A
4.3 Level of and growth in philanthropic research and education capacity	Philanthropic education through academic institutions or other increases the growth, quality and diversity of the philanthropic sector	3-year (2016-2018) growth of teaching capacity (number of classes, students, professors, post-docs); research capacity (number of publications, articles awaiting publication funding); events (number of events, foundation partners)	GCP-UNIGE, IMD (and collaborating practitioners)	N/A
4.4 Level of and growth in legal and philanthropic consulting service provider quality	Services enhance organizational effectiveness and regulatory responsiveness	Growth in staff capacity dedicated to local foundation clients (2014-2018)	Survey of professional service providers	Do you use professional intermediaries for the daily functioning of your foundations (yes/no/NA) If yes, to what extent are you satisfied with their services (Likert scale)? If yes, please indicate the providers you most often use (top 3)



ACCOUNTABILITY



INDICATOR

INDICATOR	RELEVANCE	MEASUREMENT	DATA SOURCES	SURVEY AGREE/DISAGREE
5.1 Online presence of foundations	Foundation transparency is a global trend and promotes trust (Chapter 1). It is a key principle in the Swiss Foundation Code	% of foundations registered in GE & VD with websites	DDE (Geneva) and AS-SO (Vaud) foundation database; desk research	Foundations are present and visible online
5.2 Information on mission and strategy	Accountability is rooted in respect for the public and seeks to provide clarity about what institutions are trying to do and why they are trying to do it	% of foundations with websites that have 0: only a mission statement; 1: thematic focus and some indication of activities; 2: clarity on outcomes pursued; 3: theories of change/logic models and projection of outcomes and impact	Analysis of foundation websites and reports (150 in GE & VD)	Foundations publish adequate information about their missions and strategies
5.3 Information on evaluation practices	A foundation's capacity to achieve its mission is linked to its ability to evaluate and learn from its activities	% of foundations with websites that have 0: no record of self-assessment; 1: assessment mentioning some process or result indicators; 2: reporting on specific grants, stories of outcomes, and/or participation in an accreditation scheme; 3: assessment with insights on what did not work, and shifted strategy	Analysis of foundation websites and reports (150 in GE & VD)	Foundations publish an adequate analysis of their impact
5.4 Information on stakeholder inclusion in governance or programming	Trust and effectiveness in foundations is linked to agreement with key stakeholders about the specific value they create in society	% of foundations with websites that have 0: no mention of stakeholder inclusion; 1: evidence of problem issue research; 2: voice of beneficiaries included through quotes, feedback; 3: formal inclusion of beneficiaries in advisory boards or regular consultations	Analysis of foundation websites and reports (150 in GE & VD)	Foundation stakeholders generally influence key program/project decisions through beneficiary consultation or other feedback mechanisms (Foundations are invited to add their examples of stakeholder inclusion)



COLLABORATION



INDICATOR

6.1

Strength of cross-sector and peer-to-peer collaborations operating in canton

Networks of foundations collaborating either for fundraising or grant-making can strengthen the contribution of the sector especially around larger scale and more complex problems

Identification of cross-sector/peer-to-peer collaborations operating in GE & VD and assessment of key conditions for collective impact (yes/no): clear common agenda/goals; mutually reinforcing activities vs a joint project; shared measurement; backbone capacity; clear communications

Desk research; stakeholder survey

Do you know of examples of partnerships between several foundations or foundations and local government (public-private partnerships) working for the general interest? (Yes/no/NA)
If yes, to what extent do you believe this partnership is effective? (Likert scale)

6.2

Strength of partnerships between local foundations and local institutions

Funding of major local institutions by local foundations indicates a vibrant local partnership ecosystem

Selection of major non-profit institutions in GE & VD and analysis of the % of funding coming from (local) foundations

Desk research; survey of major institutions

N/A

Each of the indicators listed above was evaluated quantitatively and qualitatively: the result then needed to be evaluated as positive or not in terms of promoting sector vitality. For example, is an observed level of diversity in boards, or a certain number of identified collaborative platforms, at the level that the sector should aspire to be? The project Steering Committee built consensus around three potential ratings: three stars ★ ★ ★ for high, two stars ★ ★ for moderate and one star ★ for low. These three potential ratings were applied to both the quantitative and qualitative analyses. For the qualitative perception survey, ratings were assigned as follows: high when more than 50% of respondents agreed or agreed strongly, low when fewer than 50% of respondents agreed or agreed strongly, and moderate for results in between. When the qualitative and quantitative results for the same indicator differed, the project team assigned an overall ranking for the indicator on a case-by-case basis, taking into account the reasoning and data behind each of the two ratings.

Independently of the proposed ratings, however, we encourage all sector stakeholders to make their own interpretation of the indicator result, and to take action where they see most development opportunities according to their own baseline of performance.

PUBLIC OPINION SURVEY METHODOLOGY

Due to the lack of data available on the public's trust and general understanding of public utility foundations, the LINK Institut was requested to perform a public opinion survey of the general population in Geneva and Vaud, drawn from a pool of 27,000 potential respondents in Suisse Romande between the ages of 15-79. The final representative sample included 310 people, and, as noted in the text of the main report, the margin of error for the full survey results is +/- 5.7%.

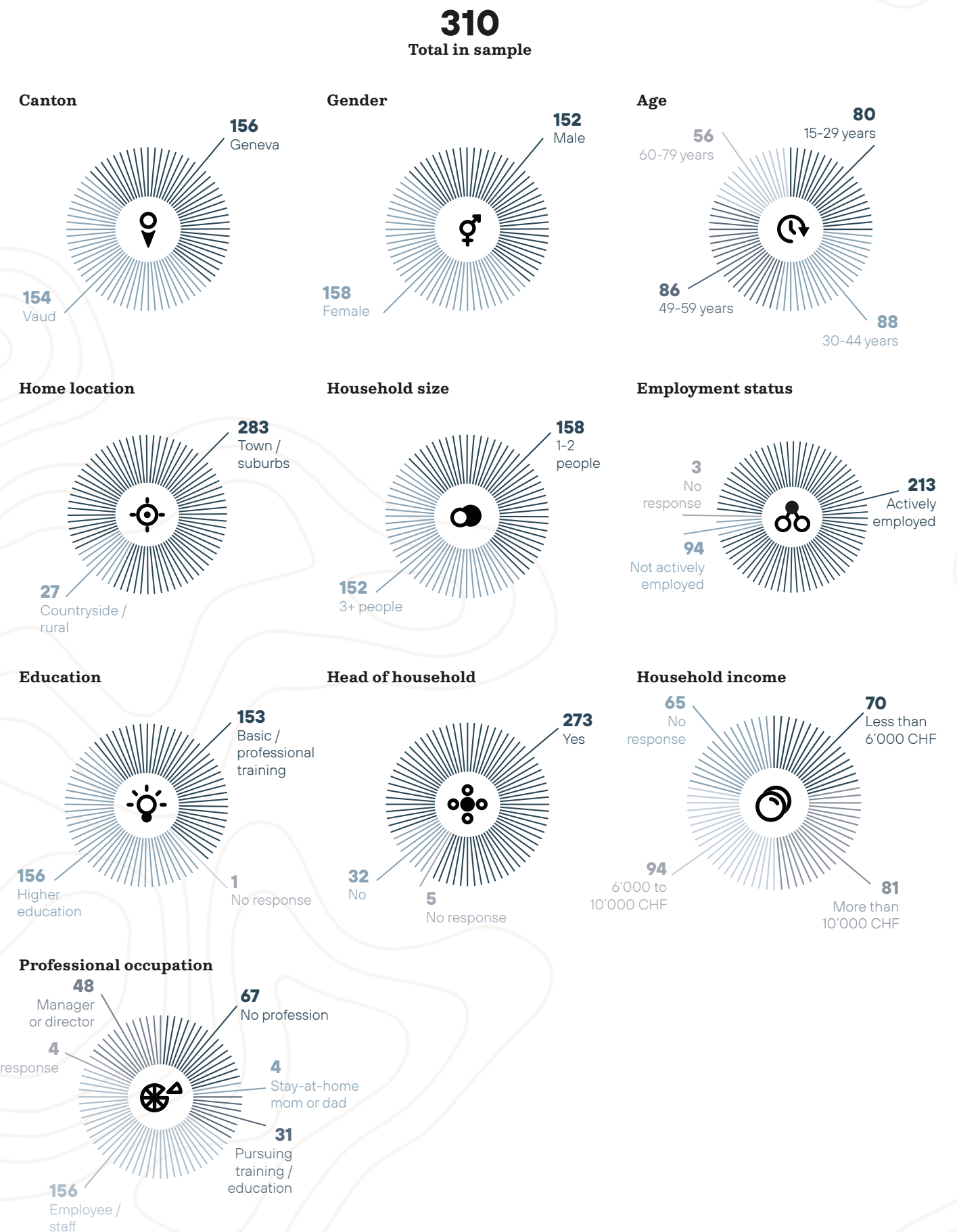
The LINK results in this section represent a sample size of 310 residents in Geneva and Vaud. Descriptive statistics of the sample are in **Figure 12**. The questions that were asked to the interviewees are listed in **Figure 11**; please note that, as the Lemanic region is francophone, the questions were asked in French during the survey.

Figure 11: LINK Institut survey questions

Questions

- 1 **In your opinion, what is a public utility foundation?**
French: Selon vous, qu'est-ce qu'une fondation d'utilité publique ?
- 2 **To what extent do you agree with the following statement: Foundations work for the public interest in the Lemanic region.**
French: Dans quelle mesure êtes-vous d'accord avec l'affirmation suivante ? Les fondations oeuvrent pour l'intérêt public dans la région lémanique.
- 3 **Can you think of a specific contribution a public utility foundation has made in the Lemanic region?**
French: Avez-vous connaissance d'une contribution spécifique faite par une fondation d'utilité publique dans la région lémanique ?
- 4 **Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right using a nine-point scale where one means that you "do not trust them at all" and nine means that you "trust them a great deal."**
French: Voici une liste d'institutions. Dans quelle mesure faites-vous confiance à chacune d'entre-elles pour agir de façon juste dans la région lémanique, sur une échelle de 1 à 9, où 1 signifie que vous ne lui faites « pas du tout confiance » et 9 signifie que vous lui faites « largement confiance » ? Institutions : ONGs, entreprises, gouvernement, médias, fondations d'utilité publique.

Figure 12: Descriptive statistics of Geneva and Vaud public opinion survey sample



Source: LINK Institut

METHODOLOGY MOVING FORWARD: POTENTIAL UPGRADING FOR FUTURE STUDIES

WIDENING THE PARTNER GROUP

Broadening the partner group in such studies in the future could strengthen vitality assessments even further. This exercise already benefited from extraordinary contributions. The Geneva DDE shared its foundation mapping effort, and this helped accelerate our analysis of online presence and accountability practices. The Geneva and Vaud foundation surveillance authorities shared new data on foundation assets and on the top risks emerging from their oversight activities. CEPS also opened its foundation database, sharing new information about board and staff numbers and diversity. Numerous intermediaries (see the full list under indicator 4.4 in [Appendix 2](#)) were also quite forthcoming in sharing information about the growth of their capacity in recent years, and several legal and fiscal experts weighed in on the regulatory context. SwissFoundations and proFonds, along with Fondation Lombard Odier, the GCP, FSG and the DDE, reached out to their respective contact lists for the perception survey, thereby giving over 500 representatives of foundations and other sector stakeholders the chance to evaluate the sector.

Such a partner group could become even more inclusive in the future. First and foremost, if the geographical range under study expands, the governmental representation would need to expand commensurately, including the additional cantons as well as, most likely, greater involvement of the Swiss federal government. We could also imagine a joint review of the legal and fiscal contexts between legal experts and the tax authorities. Increased inclusion of existing partners, such as the federal surveillance authorities in public reporting and risk analyses, as well as more intermediaries (such as AGFA), could also help strengthen the product of future iterations of the study. We would also welcome more funders to support and guide the work, as this pilot initiative required in-kind donations from all the members of the Steering Committee and project team.

BUILDING OUT THE EVIDENCE BASE

Connected to the composition and level of trust in the partner group is the opportunity to improve access to key data, as covered in our main recommendations. Foundation surveillance authorities, especially if coordinated between the cantonal and federal levels, could provide new levels of aggregate information, including on foundation spending. This would, of course, require appropriate resources, although resource needs could be diminished by leveraging partnerships with CEPS and the GCP. As mentioned above, our regulatory analyses could have been stronger if we had been able to consult with tax authorities at the cantonal and/or federal levels. Foundations themselves will likely become increasingly important sources of data: as more foundations join the global movement on philanthropic transparency, sector-wide analyses on many of our indicators will become more robust. Finally, we would expect to achieve higher stakeholder response rates to future versions of our perception survey, as awareness and trust grows about the relevance and usefulness of sector-wide assessments.

A few of the substantive areas of the report could also be augmented in the future should further data be made available:

- The analysis of board and staff composition and skill sets, which could help guide the educational priorities of academic centers and foundation associations by highlighting the existing capacities of the sector;
- Intermediaries' staff capacities and the services they most commonly provide;
- Foundations' key thematic focus areas and their differential allocations of resources across different themes; and
- Foundations' key geographic areas, with the caveat that these can and do change frequently; this could help shed light on whether or not to philanthropy in the Lemanic region is more internationally oriented than in other parts of Switzerland, as many hypothesize.

METHODOLOGICAL DEVELOPMENT OPTIONS

A core intent of the study was to create a methodology that could be replicated periodically to trigger new action to boost the sector's vitality. Ideally, the same methodology would also be easily transferrable to other regions of Switzerland, and could even serve as an inspiration for other countries.

For future iterations of this assessment, it will be important to work with (many of) the same indicators, for comparison's sake, while remaining open to additions to cover new areas of investigation. Two clear opportunities for methodological development have already surfaced, in addition to the points already noted above. First, while experts and/or publications did support the inclusion of all of the chosen indicators in the final re-

port, the levels and depth of proof available varied from indicator to indicator. A subsequent iteration of the study could devote additional time to research in order to confirm or call into question some of the less-proven indicators. In addition, feedback on this first study and reactions from sector stakeholders will provide useful insights for future indicator selection.

Second, an entirely new category and set of indicators could be developed to focus on beneficiaries' perspectives on the philanthropic sector. These indicators could, for example, examine the experiences that beneficiaries have when interacting with foundations, the degree to which foundations' reporting requirements prove onerous for grant recipients, difficulties for beneficiaries in finding appropriate foundation partners, or several other pertinent issues. Despite the clear potential relevance, the perspectives of beneficiaries were not included in the present analysis due to time and resource constraints.

PLANNING FOR EFFICIENT GEOGRAPHICAL EXPANSION INCORPORATING LESSONS LEARNED

Several factors will be key for any future expansions of the geographical scope of the study within Switzerland. To begin with, linguistic competency will naturally be paramount if the study is to expand significantly eastward. Another very important element of success will be prior consultation with all stakeholders, and in particular the types of organizations listed above as key sources of information. The goal of such a consultation would be to build consensus and excitement for the process and to establish the conditions for data sharing, as it becomes significantly harder to do so once the project is underway.

In summary, we believe that the present state of the methodology and study focus has significant power and was able to yield valuable insights to assess the state of philanthropic vitality in the two cantons under study. Nevertheless, it should be taken as a point of departure for how to rigorously and practically assess philanthropic vitality, rather than the endpoint in methodology development.

APPENDIX 2 REMAINING INDICATOR RESULTS

The holistic study methodology resulted in a wealth of findings. To ensure concision and easy readability of the report, its main body concentrated on fresh or especially action-relevant insights. This appendix presents the remaining findings (highlighted in **Figure 13**), which were either inconclusive or consistent with conventional wisdom about the Lemanic philanthropic sector. We report them here both for completeness and because they may be of interest to the specialized reader.

Figure 13: Summary of the assessment results





REGULATORY CONTEXT

1.1 NEW REGISTRATIONS AND REGISTRATION SUPPORT

RATING



Registrations of new foundations in both Geneva and Vaud have continued to grow rapidly. Between 2014 and 2018, Geneva and Vaud witnessed the creation of 262 and 169 new foundations, respectively, at the cantonal and federal levels of supervision. Interestingly, the numbers of cantonally-supervised foundations in the two cantons were nearly identical over this time period (92 in Geneva and 91 in Vaud), showing that more

Geneva-based foundations fall under federal supervision, likely due to Geneva's more international orientation. In the same period, 178 foundations were liquidated in both cantons. In Vaud, 16 foundations were merged or transferred, showing an interesting effort at consolidation.

The assessment on the vitality of new registration also considered the pre-opinion service provided by surveillance authorities, whereby potential founders can seek counsel on the feasibility of their philanthropic project and the likeliness of approval by the authorities, which experts report is unique to Switzerland. Vaud cantonal authorities reported that about 50% of newly registered foundations receive this enabling service, and Geneva covered 100% of the 14 new cantonal registrations in 2018.

39%

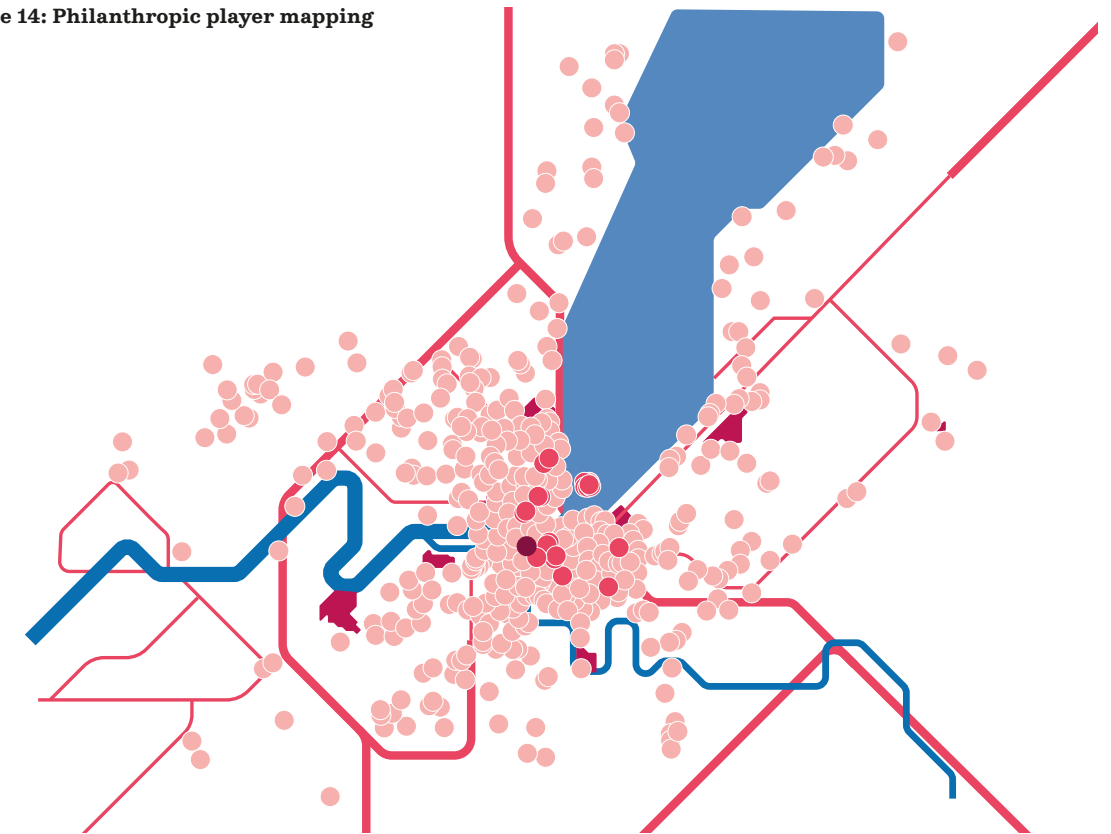
of perception survey respondents either strongly agreed or agreed that the pre-opinion service is useful to founders, with Vaud respondents more positive about the practice than their Genevan counterparts. This suggests support for these activities, as well as an opportunity for improvement and/or better communication of the value provided.

DG DERI PHILANTHROPIC PLAYER MAPPING

In June 2019, the State of Geneva (specifically the DG DERI), in partnership with Stiftung Schweiz, set a precedent for easier access to the philanthropic sector: it launched an interactive mapping of the philanthropic actors in Geneva available for both the public and philanthropic stakeholders.

Over 1,200 foundations are categorized by their sector of activity, type of foundation, and geographic realm. Intermediaries serving the philanthropic sector are also mapped such as academic institutions, umbrella associations, surveillance authority as well as legal and consulting firms. Actors are called upon to complement their entries with more information.

Figure 14: Philanthropic player mapping



Note: Map by Directorate General for Economic Development, Research and Innovation (DG DERI), Canton of Geneva, in partnership with Stiftung Schweiz.

Source: DG DERI. "Philanthropie." 2019. Accessed on 9 August 2019 at <https://www.ge.ch/dossier/developpement-economique-recherche-innovation/cartographie-innovation>

1.3 PUBLIC REPORTING REQUIREMENT

RATING

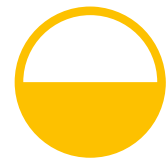


While reporting to surveillance authorities is required, as described above, that is not the case for public reporting. The Swiss Foundation Code (and the Global Philanthropy Data Charter²⁹) do recommend public reporting to promote foundation effectiveness at all stages of the foundation "value chain," from encouraging better governance and strategic decision-making to facilitating collaboration and impact assessment. Echoed in sev-

eral studies in the sector for years, a culture of secrecy continues to hover over Swiss philanthropy, potentially at odds with a widely acknowledged global trend towards increased transparency and oversight (see **Chapter 1**). As previously described, a high level of trust in foundations still predominates in the region, but one of the biggest potential threats to that trust may reside in the lack of public reporting and transparency.

69%

of survey respondents strongly agreed or agreed that public reporting of assets, spending, and activities contributes to the vitality of the sector, one of the strongest ratings received in the survey. Vaud experts were even stronger advocates of public reporting than their Genevan peers. The question asked about the importance of public reporting and not whether they felt that current reporting was at the right level or not. Their answer therefore reinforces a one-star vitality rating and the need to address sector reporting in the future.



FOUNDATIONS' CAPITAL

2.1 LOCAL WEALTH GENERATION

RATING



The Lemanic region's economic dynamism, particularly in the last decade, has been well documented by Avenir Suisse in a recent study.³⁰ Geneva and Vaud are among the four wealthiest cantons in Switzerland in GDP terms, and have seen relatively high GDP growth rates from 1997-2018, at 2.6% and 3.0% respectively, above the national average of 2.4% in nominal terms (although Geneva's growth has slowed significantly

since the 2008 financial crisis). As of 2018, Geneva had the third-highest per-capita GDP in the country, after Zug and Zurich.³¹

Switzerland is the top country globally in terms of the number of millionaires per capita, and over 41,000 millionaires, or close to 15% of the Swiss total, resided in Geneva and Vaud as of 2015. This is more or less on par with the cantons' relative share of national GDP.³²

2.2 LEVEL OF AND GROWTH IN THE NUMBER OF FOUNDATIONS (REGISTERED AT CANTONAL AND FEDERAL LEVELS)

RATING



At the end of 2018, the Geneva cantonal foundation surveillance authority had 546 foundations under its supervision, compared to 1,035 in Vaud. Including foundations supervised at the federal level, there were 1,208 foundations in Geneva and 1,337 in Vaud.³³ The total combined number of foundations has grown slowly but steadily since 2008.³⁴

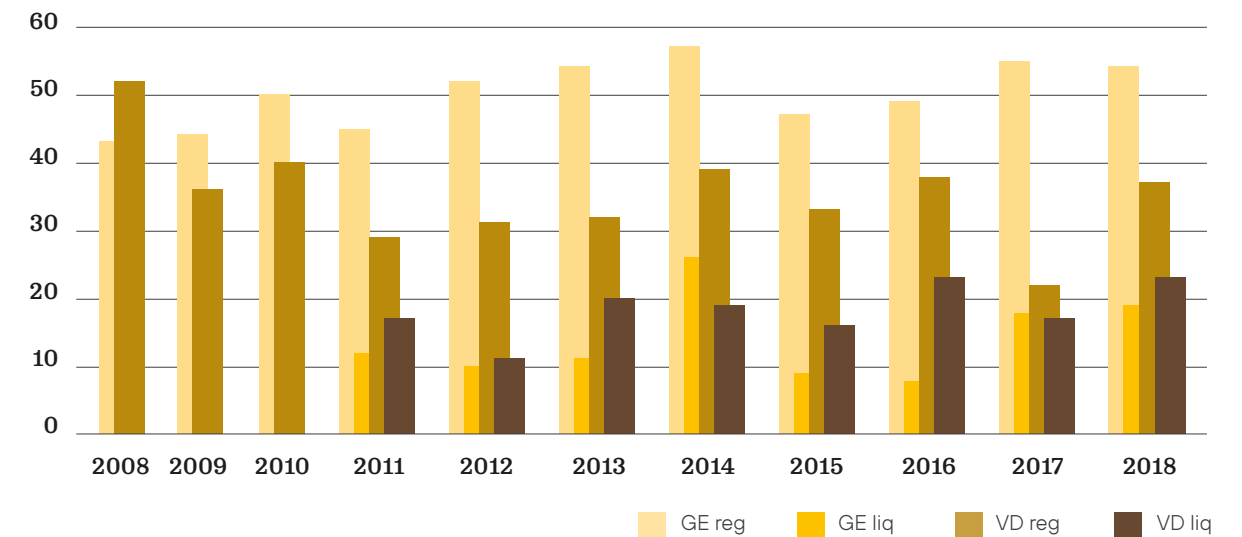
The three major types of foundations—operational, grant-making and mixed—represent 23%, 48% and 27% of foundations, respectively, in Geneva, compared to 34%, 46% and 20% in Vaud. The fields in which foundations act in the two cantons, at least judging by what is stated in their statutes, also appear similar. In Geneva, 24% support education and research, 20% culture and recreation, 18% social services and 12% international affairs. In Vaud, 23% support education and research, 24% culture and recreation, 21% social services and 10% health.³⁵

Taking into account all foundations, the overall foundation densities in

Geneva and Vaud of 24.4 and 17.4 foundations per 10,000 inhabitants, respectively, are both above the Swiss national average of 15.5.³⁶ However, many experts interviewed called for a reduction in the numbers of smaller foundations, lamenting a fragmented landscape of small foundations who may not have the capacity to administer their engagement effectively or to provide grants large enough to have significant impacts on beneficiaries. This is particularly true in the context of increasing professionalization and rising compliance requirements, which result in additional costs that eat into the grant budget.

Our "moderate" assessment mirrors past studies and expert opinions seeing further consolidation potential in the sector. This could occur through transfers to umbrella or territorial foundations, mergers, or at least greater collaboration between smaller foundations to enable more effective interventions through synergies in shared administrative and management costs.

Figure 15: Foundation registrations (reg) and liquidations (liq) in the Lemanic region



Source: CEPS Basel

2.3 LEVEL OF AND GROWTH IN THE ASSETS OF FOUNDATIONS

RATING



Due to data constraints, we were only able to obtain data on foundation assets for those foundations under the supervision of cantonal surveillance authorities. The total assets of cantonally-supervised foundations in Geneva and Vaud grew at annual rates of 5.3% and 1.9%, respectively, between 2014-2017, outpacing the growth in the number of foundations in both cantons.

Thanks to the cantonal surveillance authorities, it was possible to quantify the growth of foundations with relatively large endowments (greater than 10 mn CHF), which is shown below in Table 3. In Geneva, in 2017, there were 82 such foundations meeting this criterion and 150 in Vaud. Foundations with over 10 mn CHF in assets, representing 86% of the assets of cantonally-supervised foundations in Geneva

and 91% in Vaud, saw their assets grow at annual rates of 4.5% and 6.8% between 2014-2017. These rates of growth are in line with the Swiss Market Index in that period, and offset the negative effect of spending rates on assets.

The result represents a very healthy evolution in the assets of the larger cantonally-supervised foundations, considering that foundation assets are growing despite their spending in the same period. Nevertheless, this is a privileged group of foundations compared to the smaller ones, many of which may not have the resources to deliver on their mission, leading us to rate the overall indicator as moderate. We recommend more research into how small foundations can optimally deploy their foundation capital for high social impact.

Table 3: Asset growth for cantonally supervised foundations by foundation size, 2014-2017

CANTONAL AUTHORITIES ONLY	2014	2015	2016	2017	CAGR
Total assets GE foundations (in CHF '000)	4,442	4,639	4,893	5,184	5.3%
Total assets VD foundations (in CHF '000)	6,556	6,583	6,775	6,936	1.9%
# GE foundations	492	508	526	540	3.2%
# VD foundations	1,031	1,038	1,041	1,045	0.5%
Assets GE foundations >10 mn CHF (in CHF '000)	3,893	3,979	4,182	4,443	4.5%
Assets VD foundations >10 mn CHF (in CHF '000)	5,186	5,666	6,190	6,313	6.8%
# GE foundations >10 mn CHF	76	76	77	82	2.6%
# VD foundations >10 mn CHF	121	133	146	150	7.4%
GE % of assets held by foundations >10 mn CHF	87.6%	85.8%	85.5%	85.7%	-0.7%
VD % of assets held by foundations >10 mn CHF	79.1%	86.1%	91.4%	91.0%	4.8%
GE % of foundations >10 mn CHF	15.4%	15.0%	14.6%	15.2%	-0.6%
VD % of foundations >10 mn CHF	11.7%	12.8%	14.0%	14.4%	6.9%

2.4 LEVEL OF AND GROWTH IN THE SPENDING OF FOUNDATIONS

RATING



The data collected for this indicator did not enable us to draw conclusions strong enough to report here. Only SwissFoundations requires its member foundations to share comprehensive spending data as a condition of membership in the association. The aggregated statistics

are disclosed on an annual basis (Lemanic region: CHF 154 mn in 2017). The collection and publication of clearer data on foundation activities and spending would be an important first step towards increasing transparency surrounding the sector, as noted in **Chapter 4**.



PUBLIC TRUST

3.2 GIVING PROPENSITY IN THE GENERAL PUBLIC

RATING



Internationally, Switzerland ranks 26th out of 144 countries in the World Giving Index.³⁷ Three criteria are evaluated in these studies: whether people donated money to charities, volunteered their time, and "helped a stranger" within the previous month. Notably, Switzerland performs much better on the two first criteria (13th and 11th, respectively) than on the third (116th).

Indeed, national rates of giving and volunteering propensity are 84% and 20%, respectively. While data is not available for Geneva and Vaud specifically, in Suisse Romande as a whole, these ratios are 80% and 15%, respectively.³⁸ When this admittedly modest difference in rates of giving and volunteering is combined with an average gift size that is 50% smaller than in German-speaking Switzerland, Romandie seems to display a relatively weaker giving and engagement culture. Studies have explored how the region reflects different views on the relative weight of the state in providing welfare services, or the importance of religion.^{39,40}

1.75x

more stakeholders responding to the perception survey strongly agreed or agreed that volunteering is recognized and valued by the public (62% of respondents) compared to individual giving (35%).



SECTOR INTERMEDIARIES

4.1 LEVEL OF AND GROWTH IN FOUNDATION MEMBERSHIP TO ASSOCIATIONS

RATING



Three associations were considered for the region: SwissFoundations, proFonds and the Association de Genève des Fondations Académiques (AGFA). Total membership in Geneva and Vaud across the three associations amounted to 113 organizations,⁴¹ or fewer than 5% of the 2,585 foundations registered in the two cantons, and even this number

may include some double counting. While penetration is still very low considering the importance of associations in helping to professionalize the sector through knowledge exchange, the dynamic for some is highly positive: combined local membership for SwissFoundations and proFonds grew 9% per year between 2012 and 2018.

4.3 LEVEL OF AND GROWTH IN PHILANTHROPIC RESEARCH AND EDUCATION CAPACITY

RATING



The growth in philanthropic research and education capacity in Geneva and Vaud is very positive, but this growth comes from a low baseline and is quite recent, especially given the latent demand generated by the cantons' 2,585 foundations.

Two new academic centers dedicated to philanthropy have emerged in the Lemanic region, filling an important gap in local research and education on philanthropy and foundation management: the GCP at the University of Geneva, created in 2017, and the Chair for Family Philanthropy at IMD, endowed in 2016.

IMD's Chair for Family Philanthropy advances the region's philanthrop-

ic sector with specialized research and capacity-building on practical giving tools for family businesses (i.e., not for foundations directly). The GCP uses an interdisciplinary model of research and teaching to strengthen the philanthropic sector in the Lemanic region. Despite still being in its infancy, it shows the potential needed to increase Geneva's visibility and attractiveness globally as a philanthropic research hub. Since its founding in 2017, it has already grown its capacity significantly. With increased strategic partnership and funding from foundations, it nearly doubled the number of students, to 125; doubled the number of professors, to 10; and almost tripled the number of participants in local public events.

4.4 LEVEL OF AND GROWTH IN LEGAL AND PHILANTHROPIC CONSULTING SERVICE PROVIDER QUALITY

RATING



28%

of perception survey respondents reported using intermediaries, another data point in line with the suggestion that many Lemanic foundations are small enough not to need, or be able to pay for, intermediaries' services. Of those using intermediaries, however, 72% were either very satisfied or satisfied with the services provided.

Legal intermediaries that reported their capacity for this study (eight of twelve contacted) have a total of approximately ten full-time equivalent (FTE) positions dedicated to philanthropy and foundations in the Lemanic region. This staff capacity has grown by an average of 15% annually for the last three years. Legal intermediaries report that the most frequent services provided concern tax- and governance-related questions, outreach to supervisory authorities, structuring (complex) philanthropic projects, data protection issues, and the establishment of foundations.

Specialized consulting intermediaries that reported their capacity for this study (four of five contacted) employ a total of approximately eight FTEs focusing on local philanthropic services. Their capacity has stayed stable or slightly declined in the last three years, although it must be noted that the data reported for this indicator was partial and had to be extrapolated in some cases.

For both types of intermediaries, the average number of FTEs per firm is quite small, suggesting that use of service providers by foundations is far from mainstream. This may also be influenced by the generally small size of Swiss foundations, whose needs for service provision, or ability to pay for it, might therefore also be somewhat lower. It is important to note, however, that the capacity reported only concerns the Lemanic region. Several of these firms, such as FSG (formerly known as Foundation Strategy Group), have significantly more staff who provide similar services to international clients, even though they are based in the Lemanic region.

The perception survey confirms the low use of intermediaries and the small number of specialized firms, but suggests that the capacity available is generally of high quality.

Table 4: Overview of local specialized intermediaries (not exhaustive)

Foundation associations	Umbrella foundations	Educational providers	Law firms	Consulting firms
AGFA	Fondation Ceres	Academie des Administrateurs	BMG Avocats	Carigest
proFonds	Fondation de L'Orangerie	Geneva Centre for Philanthropy	Bottge & Associés	FSG
SwissFoundations	Fondation Philanthropia	IMD Chair for Family Philanthropy	Froriep	Philanthropy Advisors
Swiss Fundraising	MyOwnFoundation		Kellerhals Carrard	Social investors
ZEW0	Philigence		L.P.P.V	WISE
	Swiss Philanthropy Foundation		Lenz et Staehelin	Other independent providers
			Meyrlustenberger Lachenal	
			Oberson Abels	
			Schellenberg Wittmer	
			Sigma Legal	
			Walder Wyss	



FOUNDATION ACCOUNTABILITY

5.3 INFORMATION ON EVALUATION PRACTICES

RATING



For the same sample of 150 foundations used to evaluate indicator 5.2 (see **Chapter 3**), we found that few foundations share comprehensive information about evaluations of their activities (or internal processes):

- 45% do not publish any form of assessment
- 15% provide anecdotal process or program results (often through an annual report with high-level activity descriptions)
- 29% share information regarding the evaluation of specific grants or participate in an accreditation scheme relevant for their type of activities
- 11% reflect deep evaluation practices, such as sharing insights on previous failures that led them to evolve their activities⁴²

58%

of perception survey respondents disagreed or strongly disagreed that foundations publish adequate impact assessments, one of the most critical ratings received as part of the perception survey.

5.4 INFORMATION ON STAKEHOLDER INCLUSION IN GOVERNANCE OR PROGRAMMING

RATING



Analysis of the same sample of 150 foundations with websites yielded information regarding the extent to which the foundations communicate about including relevant stakeholders, and particularly beneficiaries, in their decision-making and evaluation processes:

- 51% made no mention of stakeholder inclusion
- 13% shared issue research (meaning they had engaged others to better understand the targeted social or environmental problems)
- 23% included the “voice” of beneficiaries, either through story-telling or quotes
- Only 13% described formal feedback mechanisms including advisory boards or regular stakeholder consultations.

We believe that increasing the last of those percentages would strongly benefit the philanthropic sector, as more inclusive practices build trust in the sector and lead



40%

of perception survey respondents agreed or strongly agreed that stakeholders influence key decisions and the programming of foundations.

to more effective interventions. It is also concerning in our eyes that 51% of the foundations in the sample did not mention any stakeholder inclusion practices at all, although of course the lack of a mention of such practices on the foundations’ websites does not necessarily mean that they do not happen.

As a part of the perception survey, foundation leaders were invited to provide further details about their own organizations’ practices regarding stakeholder involvement, and 45% reported that they include external stakeholders in their governance. 28 foundation leaders also shed light on their stakeholder inclusion practices: 36% invite external stakeholders to board meetings or have a stakeholder council, 36% consult stakeholders at program design stage, and another 25% at the end of programs. Only one respondent commented that her organization does not currently engage with stakeholders and does not plan to do so in the future.

Table 5: Spotlight on good online presentations of foundation accountability

	Mission / Strategy	Assessment / Insight	Stakeholder Inclusion
 <p>Fondation de Nant Organizes public psychiatric care in the eastern region of Vaud</p>	Developed a strategic plan for 2018-2022 activities on how their work will impact specific target groups	Performed an impact study of their activities as well as regular satisfaction surveys	Includes an advisory board represented by the psychiatric doctors they serve as well as publishes storytelling videos
 <p>ECLOF International A platform for socially driven microfinance institutions that provide financial and non-financial services to micro entrepreneurs and smallholder farmers</p>	Created a clear theory of change based on a set of principles and expected outcomes	Published a social performance report with results, measurement, lessons learned, and beneficiary perspectives to improve activities	Highlights the voice of the beneficiary through client stories with storytelling, photos and beneficiary perspectives



COLLABORATION

6.1 STRENGTH OF CROSS-SECTOR AND PEER-TO-PEER COLLABORATIONS OPERATING IN CANTON

RATING



In the study *Advancing Philanthropy in Switzerland*, we highlighted collaboration between philanthropic actors as a key development opportunity. In the dense clusters of actors found in Geneva and Vaud, there are no geographical constraints for such collaborations. Nearly a decade on from that first study, the Lemanic region is hosting a greater number of local collaborations: we were able to identify 20 of them. Half are focused on supporting needs in the cantons of Geneva and Vaud. The local issues targeted include education, arts and culture, migrants and integration, employment and inter-generational relations, among others. Seventeen collectives are composed of cross-sector actors (including government and foundations), while three are alliances of only foundations. Fourteen are directly involved in implementation activities, five in knowledge exchange, and four in advocacy and movement-building. Several are international in scope.

Considering the over 2,500 foundations in the region and the potential for collaboration with at least 800 international organizations and NGOs, not to mention all the cantonal and communal government agencies, this number of collectives seems fairly low. Our assessment is that these 20 collectives identified are probably a result

of not having been able to identify all collaborations in the cluster in our research. As is, they would not even represent a “glass half full,” resulting in a one-star rating.

We assessed these collectives around the principles of collective impact – a concept widely adopted as a way to bring people and institutions together in a structured way to achieve social change.⁴³ Collective impact is most successful when five conditions are in place:

- A common agenda binds the actors around a shared strategy that anticipates how independent and mutually reinforcing activities from different actors will contribute to positive outcomes for targeted beneficiaries;
- Mutually reinforcing activities are indeed shown to be making progress (as opposed to different actors pooling resources to fund a common project);
- The collaborators share a common measurement and evaluation system;
- The collective builds trust through continuous communications (as shown by the presence of periodic reports);
- Finally, and importantly, the collectives are supported by a backbone function, typically including full-time staff dedicated to sustaining the process of alignment and action.

Well over half of the collectives have a shared vision for change (the common agenda) and a dedicated team to orchestrate the work of the group (the backbone), as well as mutually reinforcing activities with a diverse set of stakeholders. However, similarly to foundations (see indicator 4.3), few have common evaluation and learning processes (the shared measurement).

38%

Only 38% of the 104 perception survey respondents who answered the section on collaboration in the region. In all but one case, respondents who contributed an example believed that the collaborations cited were very effective or effective. While it is encouraging that such a high percentage of the named collaborations are seen as effective, the fact that only 38% of respondents could name one is surprising.

6.2 STRENGTH OF PARTNERSHIPS BETWEEN LOCAL FOUNDATIONS AND LOCAL INSTITUTIONS

RATING



We had difficulty deciding how to measure this indicator, and ended up trying to measure the share of the budgets of prominent local institutions which had been donated by foundations or other philanthropic actors. Unfortunately, due to signif-

icant variations in record-keeping methodologies, the results could not be compared across institutions, and we therefore chose not to report on this indicator. Future studies in this area would benefit from work to further elaborate this methodology.

APPENDIX 3

PARTNERS AND COLLABORATORS

FUNDERS AND STEERING COMMITTEE

FUNDERS OF THIS STUDY

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Centre hospitalier universitaire vaudois

Centre social régionale de Lausanne

Château de Chillon

Conservatoire et jardin botanique de la Ville de Genève

EPFL

Grand Théâtre de Genève

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Opéra de Lausanne

Pro Natura Genève

Pro Natura Vaud

UNIGE

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WWF Genève

WWF

NOTES

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IMPRESSUM

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