

### **EDITORIAL**

Dear readers,



Peace is a state of coexistence between different groups without the use of violence. What sounds so simple and desirable is threatened again and again in reality. The United Nations (UN)

or the European Union (EU) were developed as peace projects between states. The EU has managed to pacify Europe for decades, while the UN has been repeatedly challenged by conflicting parties.

Why should NPOs now get involved in an issue where even states fail? The peace work of NPOs is not to be found on the world stage of big politics, but starts on a small scale. For peace can neither be commanded nor imposed in the long term. Rather, peace comes through the formation of social capital, i.e., relationships, trust, and shared norms. And the development of social capital is a core competence of NPOs. For example, the Robert Bosch Foundation has done much to overcome "hereditary enmity" by initiating student exchanges between German and French schools.

Today, the peace work of NPOs is once again in great demand, in new wars such as in Ukraine as well as in seemingly insoluble conflicts such as in the Middle East. In this context, NPOs should always look for what connects the conflicting parties so that relationships can be placed on a new foundation.

Wishing you a pleasant read. Georg von Schnurbein

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www.ceps.unibas.ch **NPO** and Peacebuilding

Whether in Ethiopia, Afghanistan, or Ukraine, NGOs are often seen as key actors in conflict-affected areas. However, due to geopolitical circumstances, their efforts do not always lead to desirable results. By **Isabel Prinzing** 

Reducing violence and promoting peace is a complex area. For several decades now, the sometimes confusing conglomeration of different actors has also included NGOs that, among other things, provide humanitarian aid or support peacebuilding processes. However, ongoing political instability and violence in the areas where they are active call the efficiency of these efforts into question. Do NGOs even end up doing more harm in conflict areas? And, given the current geopolitical balance of power, are they even in a position to contribute anything to sustainable peace?

### The concept of «humanitarian aid»

The majority of criticism of NGOs active in conflict areas centers on the concept of «humanitarian aid». Although saving human lives is indisputably at the heart of all efforts, the potential unintended consequences of various activities must also be pointed out at this point: First, humanitarian assistance is rarely separable from political interests, which can lead to a bias in resource allocation and result in certain states, regions, or groups being provided more assistance than others. Moreover, the particular interests of the donors on which NGOs rely may also be linked to a specific political agenda. Second, humanitarian assistance can reinforce or prolong violence, for example, by first requiring taxes or other levies to be paid to the ruling elite before relief supplies ever

reach those affected. Third, humanitarian efforts are sometimes unaccountable, unregulated, and ineffective - they can disappear without a trace, as happened, for example, during the Rwandan aenocide.

The geopolitical tensions currently gripping the world raise further questions about the scope of action of peacebuilding actors in conflict situations. If even UN efforts to adequately manage conflicts such as Libya, Syria or Yemen fail, what chances do NGOs have? How does changing world politics, in which Russia, China, or emerging powers such as Brazil, India, and Turkey are gaining more influence and challenging U.S. dominance, affect peacebuilding? In an increasingly authoritarian environment, do local or international NGOs find any space at all to carry out their activities effectively?

#### Shrinking spaces

swisspeace, a research institute associated with the University of Basel and dedicated to peacebuilding in practice and science, had already repeatedly pointed out so-called «shrinking spaces» in the past. This refers to the threat to peace posed by the increasing restriction of democratic rights, especially freedom of expression. Such shrinking (free) spaces are seen as obstacles on the way to peace development, but ultimately also as reasons for the outbreak or prolongation of internal

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conflicts. The term has been used in the past mainly to describe such developments in selected countries of the global South. However, «shrinking spaces» also exist in states such as Turkey, Belarus and Hungary - or, indeed, in Russia and China. Global geopolitical conditions thus define the framework within which peacebuilding can take place at all.

It is not easy to make general assumptions about the role of NGOs in conflict areas. Of course, NGOs active in conflict areas do a lot of good: In contrast to the usually rigid and bureaucratic state apparatuses, they are seen as more agile and dynamic, able to mobilize resources more flexibly and to apply innovative and creative approaches. In other scenarios, however, specific activities could also cause harm. This makes it all the more important for NGOs to be well acquainted with their working context. swisspeace itself, for example, tends to remain in the background and works through partnerships with local organizations - be it in mediation, dealing with the past or training local reOnline donations are becoming increasingly popular. Data from the digital donation platform RaiseNow shows that donations were made especially at the beginning of the Ukraine conflict. RaiseNow's fundraising platform allows donations to 21 aid organizations, including Caritas Switzerland and the Swiss Red Cross. On Swiss Solidarity's collection day, a total of more than CHF 4.5 million was raised.

5.0

4.5

4,0

3,5

3.0

25

20

1,5

1.0

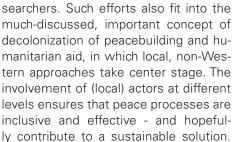
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Sammeltag

Rotes Kreuz

Schweizerisches

Source: Balmer, D. & Comehls, S. (May 14 2022). Die Deutschschweizer sind grosszügiger als die Romands. Tagesanzeiger.



Beginn der russischen Invasion 30. 6. 13. 20. 27. 27. 3. 10. 17. 6. 13. 20. 24. 1 April Februar März Mai Isabel Prinzing is Head of Communication at swisspeace. She

Sammeltag Glückskette

Isabel Prinzing is Head of Communication at swisspeace. She is responsible for the development and implementation of the communication strategy and is project coordinator of the Basel Peace Forum.

## Civil society as a catalyst of peace: the Israeli-Palestinian conflict as a case study

Discussing the role of civil society in promoting peace often brings us to the question: is the core of peacemaking a hard-power negotiation game between senior officials, or a long, demanding inter-communal process conducted between multiple actors on both sides of a conflict?

The traditional approach perceives civil society involvement mostly in helping the inter-communal process of conflict transformation, i.e. substantiating a political agreement signed by leaders on the public level. The Peres Institute for Peace, for example, was designed to fill the Israeli-Palestinian Oslo Accords with content.

Recently, however, changes in the political landscape have provided a role for civil society in conflict resolution processes as an active catalyst of peace. One main example is the role of Syrian civil society in the UN-brokered negotiation between the Syrian opposition and the Assad regime, where its representatives were an integral stake-holder, presenting the needs of underrepresented actors. This active role is further underscored by NGOs' unique capacity to fill governance gaps in areas of limited statehood, or by their ability to «swim against the tide» of government resistance to conflict resolution.

Swimming against the tide in promoting peace has been the story of Israeli civil society organizations working towards Israeli-Palestinian peace during the last two decades. Whether in the form of advocacy organizations, grassroot initiatives or think-tanks, Israeli peace NGOs confront two structural challenges: A strong, right-wing government opposition to the two-state solution and to resuming negotiations with the Palestinians, and a lack of a sense of urgency within the Israeli public towards reengaging in peacemaking efforts. These challenges were intensified by the political reality in the West Bank and Gaza, specifically the strong support within Palestinian civil society, the likely partners of Israeli NGOs, for anti-normalization with Israel and Israelis.

These challenges require civil-society actors to adapt and reexamine their methods, especially their capacity for joint action. At the Mitvim Institute, a foreign-policy think-tank, we promote the goal of Israeli-Palestinian peacemaking through three main dimensions: thinking, doing and collaborating. First, we develop a proactive approach for the current Israeli government to promote the twostate solution, with emphasis on leveraging regional normalization to advance Israeli-Palestinian peace, and on identifying practical steps that can be converted to political momentum. Second, we participate in the change process itself, engaging in track-two dialogue with Palestinian experts and with international and regional actors. These efforts are designed to form joint action plans and encourage key stake-holders to act. Third, we collaborate with civil society organizations in Israel and abroad to exchange knowledge and generate impact. A prime example is our close cooperation with the Israel-based Geneva Initiative to reinvigorate public discussion in Israel regarding the two-state solution.

The author is the CEO of the Mitvim Institute for Foreign Reaional Policies.

Dr. Gil Murciano



# «Swiss Solidarity decides within days about the possibility of support»

At the time of the outbreak of the Ukraine conflict, many people in Switzerland wanted to make a contribution to alleviate the hardship. Many put their trust in Swiss Solidarity to do so. We spoke to Ernst Lüber, Director of the Swiss Solidarity Program Department, to find out more about the organization's approach.

#### **CEPS:** How does Swiss Solidarity support people in war zones?

E.L.: The help of Swiss Solidarity abroad is implemented by Swiss partner organizations. For these, access to the suffering people in conflict areas is often a major challenge, but compliance with humanitarian principles forms the basis for acceptance of humanitarian aid by the parties at war. In addition, permanent professional security management and a conflict-sensitive program approach are essential. Depending on the situation, the partner organizations are directly present with their own employees, or they commission local structures with implementation.



Ernst Lüber is Director of the Program Department of Glückskette. After his education in international relations and development economics, he worked for various Swiss relief organizations in the operational implementation of humanitarian aid and development cooperation proiects.

The aid is primarily aimed at meeting people's basic needs. This often involves emergency shelter and food or medical assistance for the war-affected population, internally displaced persons and refugees. Children, the elderly and people with disabilities need special attention. Trauma treatment and specialized help for victims of sexual violence are also important.

Traditionally, Swiss Solidarity appealed for donations mainly after major natural disasters such as the tsunami and the great earthquakes in Haiti and Nepal. In recent years, support has also increasingly been given to people affected by conflicts. The collections for Yemen and Afghanistan are examples of this. Our large collection for Ukraine clearly confirmed this trend.

#### **CEPS:** How is the cooperation with the partner organizations organized?

E.L.: Swiss Solidarity knows its partner organizations very well due to many years of cooperation. They have all undergone a rigorous assessment procedure and their accreditation is reviewed every three years. This enables Swiss Solidarity to assess and approve projects quickly and unbureaucratically in an emergency.

After disasters, the organizations working in the crisis area submit applications very quickly. Swiss Solidarity then decides owithin days about the possibility of support. For more complex reconstruction projects, this process takes longer, as a careful examination is carried out by experts in the field.

### **CEPS:** How is the impact of donations verified and guaranteed?

E.L.: To receive funds, partner organizations must submit detailed project proposals. All projects are based on impact models, and the objectives must be clearly defined and measurable. Above a certain size and complexity, the approval process includes a review by subject matter experts from the project commission. The achievement of the objectives must be declared transparently in the reporting of the implementing organizations. Project visits by Swiss Solidarity staff and technical experts as well as independent evaluations are used to check the relevance and quality of the aid, and lessons are learned for future projects.

**CEPS:** At the moment, the focus is particularly on the work of the aid organizations in Ukraine. How are your partner organizations helping on the ground?

E.L.: The aid got underway very quickly. Just ten days after the war began, Swiss Solidarity staff visited partner organizations in Poland and then in Romania to assess the situation and needs of the arriving refugees. In the meantime, six partner organizations are implementing projects financed by Swiss Solidarity in Ukraine, and we are in discussion with several others. We intend to use most of the donations collected in Ukraine. However, Ukrainian refugees in surrounding

countries and in Switzerland will also be supported. The generous donations will allow us to provide assistance for several years.

The needs are very different in the different regions of Ukraine. In the West, many people from the regions more affected by the war have found refuge and are in urgent need of material support and emergency shelter. The assistance is provided in the form of financial support to the families, provided that the daily necessities are commercially available. Due to the great destruction and mines, the situation of the areas in the north of the capital Kyiv is very difficult. In the east and south, closer to the front line, it is a matter of evacuations, medical care and, of course, the distribution of relief supplies.

Since some of the partner organizations were already active in Ukraine before the war began and know the country well, they can now provide very efficient and targeted aid.

CEPS: Many thanks and all the best for your future!

### **CEPS INSIGHT**

### **Changes in the CEPS Team**

We are pleased to announce that Noam Suissa, after completing his Master's degree in Sustainable Development at the University of Basel and working as a research assistant for one year, has joined CEPS as a PhD student in April. His research focuses on advocacy work of NPOs. In addition, we welcome Eva Bachmann, student of political science, as a student assistant.

ceps.unibas.ch/en/about-us/team/

#### Swiss «Stiftungsreport» 2022

The recently published Swiss «Stiftungsreport» 2022 shows a high number of new foundations being established. In 2021, 365 foundations were established despite the pandemic. However, the number of liquidations is also high at 219. New funding approaches such as impact investing and social entrepreneurship are gaining ground. https://ceps.unibas.ch/de/publikationen/



### What foundation boards need to know today

Managing a foundation is an entrepreneurial task. The Foundation Board Academy, which is based at CEPS, provides foundation board members with the necessary tools for the successful management of charitable foundations in three-day seminars.

The activity of a foundation board law and governance, grantmaking, is not an administrative one, but an asset management and diversity on entrepreneurial one, as the fourth foundation boards. Special emphasis edition of the Swiss Foundation is placed on practical application and Code, published in June 2021, states. A foundation operates in a market, it knows its competitors, develops services or products and must adapt and active presidents and members these to its target groups. A foundation must also pay attention to its return on investment. It deploys human and financial resources, competencies and networks and must constantly check whether it is achieving the highest possible impact. Even if its impact is not to be measured in francs, but in social return. In the words of entrepreneur, founder and patron Hansjörg Wyss: "Running a foundation is the same as running a business." The responsibility of the nearly 70,000 Swiss foundation board members is correspondingly high.

The Foundation Board Academy is only the second platform to offer specific training and continuing education for foundation board members of charitable foundations in Switzerland. The threeday compact seminars offer highquality, day-to-day continuing education and a stimulating examination of current issues in the areas of foundation

**CALENDAR** 

**Executive Education** 

### **CAS Wirkungsmanagement in NPO**

3 Modules - Wilen & Basel Start: 22 August 2022

Master Class 2022 24 - 26 August 2022, Chateau de Bossey

**Better Foundation Governance** 27 - 29 October 2022, Basel

**IL Strategisches Finanzmanagement** 7 - 11 November 2022, Gunten

**CAS Nonprofit & Public Management** 4 Modules - Online, Gunten & Basel Start: 9 January 2023

MAS in Nonprofit Management & Law Start at any time

Register Now -> CEPS Executive Education

the involvement of lecturers with proven practical experience.

The course is aimed at prospective of boards of trustees of charitable foundations, as well as at people whose professional backgrounds bring them into contact with charitable foundations and their governing bodies.

Beate Eckhardt

### NUMBER OF THE QUARTER 38.1 %

At the moment, 38.1% of the members of the management of foundations are female. However, only 22% of foundations have a woman as president. Both figures have increased slightly compared to the previous year. Men more often than women have accepted multiple mandates.

Source: Stiftungsreport 2022

**FURTHER DATES** 

**Basler Stiftungstag 2022** 

1 September 2022, Aarau

search on Philanthropy

**EVPA Annual Conference** 

1 - 2 December 2022, Brussels

ERNOP

Turin

**EVPA** 

SwissFoundations Symposium

International Conference on the Re-

22 September - 23 September 2022,

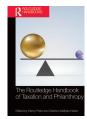
Stiftungsstadt Basel

**SwissFoundations** 

30 August 2022, Basel

# Taxation and philanthropy

The recently published handbook explains whether and how philanthropy can be supported through tax initiatives.



The Routledge Handbook of Taxation and Philanthropy highlights the relationship of philanthropic activities to taxes in 30 academic contributions. The initial situation and a possible approach

to support through state taxes are treated in a differentiated manner.

The global nature of the topic requires a multidisciplinary and multicultural approach: the disciplines of neuroeconomics, sociology, political science, psychology, philosophy, behavioral economics and law are included, giving the book, published by the Geneva Centre for Philanthropy at the University of Geneva, a scientifically sound character.

The book is divided into four sections, first addressing the justification for tax incentives for philanthropy, then the theoretical and empirical evidence on taxation, efficiency, and donor behavior, before addressing tax incentives for cross-border philanthropy and social entrepreneurship.

Lucca Nietlispach

https://www.routledge.com/The-Routledge-Handbook-of-Taxation-and-Philanthropy/Peter-Huber/p/book/9780367688271

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