



EDITORIAL

Dear readers,



The Epic of Gilgamesh is one of the oldest narratives of humankind. In it, Gilgamesh receives from the gods an artificial counterpart in Enkidu, who challenges him, changes him, and ultimately becomes

connected to him. Similarly, AI today presents itself as a new form of counterpart for human beings. It is not human, but it responds, contradicts, and expands our possibilities. Like Enkidu, it can become a corrective and a partner, or a threat.

Especially for NPO, dealing with AI involves not only technical challenges, but above all ethical questions. To what extent should AI be allowed to influence socially relevant and interpersonal encounters and processes, or even take them over entirely? How can considerations of efficiency be reconciled with a values-based orientation?

Especially with regard to the tasks involved in fulfilling an NPO purpose, the question is less what can be done with AI, but rather where the limits of its use should deliberately be set. As with Gilgamesh, the decisive achievement is not the creation of the counterpart, but learning how to deal with it appropriately. The contributions in this issue offer some initial points of reference in this regard, from both an academic and a practical perspective.

Wishing you a pleasant read.

Georg von Schnurbein

CONTENT

AI as a Tool for NPO	01
Insights into the ISTR-Conference	02
Interview with Andrea Studer	03
Financial management in NPO	04
Calendar	04

#03/26

Philanthropie Aktuell

Center for Philanthropy Studies (CEPS), University of Basel
Steinengraben 22, CH-4051 Basel
Tel.: +41 61 207 23 92, E-Mail: ceps@unibas.ch
www.ceps.unibas.ch

AI as a Tool for NPO

Artificial intelligence (AI) has made rapid progress in a short space of time. Back in June 2024, we were still describing ChatGPT as a rubbish calculator. Now, AI systems are solving several long-standing unsolved mathematical problems. What does this development mean for NPO?

By Prof. Dr. Dominik Meier

It feels as though AI is now everywhere. However, due to a lack of figures, it is impossible to say exactly how widespread its use actually is in practice. According to a member survey conducted by the NPO Finanzforum, AI is currently still being used on an ad hoc basis and with little strategic focus. The fact that AI has taken hold in the sector is also evident from the first set of guidelines governing its use. For example, since 2025, binding guidelines on data protection, labelling and quality assurance have applied to members of Swissfundraising. The guidelines distinguish between «must», «should» and «may». The guiding principle is that important decisions remain the responsibility of humans.

AI in the day-to-day running of NPO

Large Language Models (LLMs) are most commonly used to generate text. With AI, it is much quicker to produce a first draft. Consequently, the processes of selection, review and revision become all the more important and are often time-consuming. AI is now capable of drafting a convincingly written funding application. But the organisation must still decide what problem it wants to solve, what it can promise, and what makes it different from others.

Even though AI has made, and continues to make, rapid progress, it is still far from being reliable for all tasks. The tricky thing about using AI is that tasks which appear similar can present different levels of difficulty for a model. This phenomenon is known as the «jagged frontier». This makes it particularly difficult for non-profit organisations to predict when AI will produce good results and when it will not. It is therefore not only crucial to consider what a model is capable of, but also whether the organisation can reliably assess the results it produces.

Trust plays a key role

Anyone using AI faces the question of whether this should be disclosed. In the academic world, many academic journals now require such information. Swissfundraising's guidelines are also clear on this point: AI-generated content must be labelled, whereas purely linguistic revisions do not, as a rule, need to be.

But what impact does the disclosure of AI use have on the trust that people place in NPO?

Experiments across various fields show that such disclosure can undermine trust in people and organisations. In experiments involving AI-generated images and personalised donation suggestions, this effect was also observed in the case of NPO. With the images, the willingness to donate fell in line with the decline in trust. The personalised suggestions made the organisation appear less caring.

However, the way an organisation explains its use of AI does make a difference. The loss of trust was less pronounced when organisations explained that they were using AI to assist donors or emphasised the measurable impact in their appeal. Transparency therefore requires context. NPO should not simply state that they use AI, but should also explain why they do so.

AI as a research tool

AI is also becoming increasingly useful in research, for example, for analysing large volumes of annual reports, mission statements or campaign texts according to specified criteria. For instance, CEPS analysed 476 annual reports from Swiss NPOs and examined how they report on their impact. The analysis revealed that, whilst many organisations do report on their impact, they often only present the connections implicitly.

Such analyses do not replace the work of researchers. Before a model is applied to thousands of texts, a sample evaluated by humans must demonstrate how reliably it works. AI enables investigations that would be virtually impossible to carry out manually, but requires a transparent approach and careful interpretation of the results.

Think in terms of the task at hand

What does this mean for NPO? Whether AI is useful can only be assessed on the basis of the specific task at hand. A translation, a funding application and a personal consultation cannot be assessed using the same criteria, and the available models and tools are changing rapidly.

NPOs should therefore first clarify what is to be made easier or improved through the use of AI, who will review the results and who will ultimately bear responsibility for them. Once these questions have been clarified, NPO can gain experience on a small scale, discard unsuitable applications and further develop those that are useful. The guiding principle set out by Swissfundraising applies here: AI supports people. Responsibility for the outcome remains with them.

Prof. Dr. Dominik Meier

Assistant Professor for Global Philanthropy at CEPS

International Society for Third-Sector Research Conference: Focus (also) on AI

Every two years, the ISTR (International Society for Third Sector Research) brings together researchers working in the fields of civil society, non-profit organisations and philanthropy.

The Third Sector's diverse agenda

The conference, held in Lisbon from July 14 to 17, featured extensive discussions on civic engagement, volunteering, activism, social movements, and new forms of citizen participation in both online and offline contexts. Several studies presented developments in governance, accountability, democratic participation, and organizational legitimacy. Others examined philanthropy, fundraising, donor behavior, grantmaking, and evolving relationships between funders and beneficiaries. Yet others explored the role of civil society in addressing broader societal challenges, including social inclusion, sustainability, community resilience, welfare provision, and knowledge production for public problem-solving.

Cross-cutting theme: Digitalisation & AI

Particular attention this year was given to data-driven decision making, platform technologies, computational research methods, and artificial intelligence (AI). The conference discussions revealed a broad consensus that AI is no longer a future possibility for the sector, but an emerging reality that is already reshaping organizational practices and research activities. The central question is how AI will be integrated.

Three key takeaways from the discussions on AI at ISTR 2026

1) Trust is the critical resource: transparency, authenticity, accountability, and ethical safeguards are essential conditions for the responsible use of AI, particularly in contexts involving sensitive data, public engagement, fundraising, and stakeholder relations.

2) Organisational capabilities matter more than technology itself: successful AI adoption depends on leadership, governance structures, staff competencies, and organisational readiness for change rather than on technological tools.

3) AI is transforming research: methods such as text mining, natural language processing, automated classification, and large-scale document analysis are becoming increasingly common.

At ISTR it was clear that AI has stepped out of the realm of science fiction and into the everyday reality of the third sector. The challenge ahead lies in developing the institutional, ethical, and organizational frameworks needed to guide its responsible use.



A Successful Conference for CEPS

Eight CEPS researchers, ranging from PhD candidates to senior scholars, presented their work. Among them, Dominik S. Meier received the prestigious Lester M. Salamon Emerging Scholar Dissertation Award for his dissertation *Social Preferences Across Contexts*, recognised for its innovative use of large-scale computational methods to advance the understanding of prosocial behavior and civil society.

We look forward to continuing the conversation with the ISTR community in London in 2028.

Alice Seffusatti

Research assistant and doctoral student at CEPS

«Responsible AI starts with people's rights»

Interview with Andrea Studer, CEO of Fondation Botnar

CEPS: Where do you currently see the greatest potential for AI as a tool for NPO?

A.S.: AI offers nonprofit organisations and the philanthropic sector a wide range of opportunities. It can support analysis, the processing of data and information, and help make knowledge within an organisation more accessible. Its use is particularly obvious where processes can be made more efficient. Over the past few months, it has become clear that we cannot avoid AI. It has become another tool in our toolbox. At the same time, the associated risks and uncertainties are also becoming more visible.



Andrea Studer has been CEO of the Fondation Botnar since September 2024. Prior to this, she worked for more than 20 years at the Federal Department of Foreign Affairs, particularly within the Swiss Agency for Development and Cooperation (SDC). She has also been a member of the SwissFoundations Board of Directors since June 2026.

CEPS: A human rights-based digital transformation is one of the Fondation Botnar's key priorities. What guidelines are needed to ensure the responsible use of AI?

A.S.: Responsible AI starts with people's rights. At Fondation Botnar, we view this issue particularly from the perspective of young people, whose lives are increasingly shaped by digital technologies and artificial intelligence. AI influences how young people learn, what information they have access to, how they interact with one another, and how they can get involved. We therefore believe that clear guidelines are needed. Data protection, security, non-discrimination and accountability must be taken into account right from the development stage of digital technologies and must also be ensured in their regulation.

CEPS: How can grant-making foundations provide meaningful support and guidance to their partner organisations in dealing with AI?

A.S.: Grant-making foundations can support their partner organisations in building the necessary capabilities to make informed decisions about the use of AI. This goes beyond simply funding technology. It means giving organisations the space to understand the opportunities and risks, gain experience and use AI responsibly. The aim should not be to prescribe a particular approach. Partner organisations know their own context best. Our role is to support them in exploring where AI can add value, whilst keeping human rights, accountability and impact firmly in mind. This is also a learning process for foundations. Together with our partners, we must learn, share experiences and insights, and continue to refine our approaches.

CEPS: The wellbeing of young people is at the heart of the Fondation Botnar's work. What specific challenges does this present in terms of dealing with AI?

A.S.: Young people are growing up in a world shaped by digital technologies and artificial intelligence. Whilst this opens up significant opportunities, it also poses risks to their cognitive, emotional and social development. At the same time, they are confronted with digital platforms that incorporate elements into their business models designed to foster addiction and maximise user engagement – at the expense of their rights and wellbeing. Data protection, non-discrimination, safety in the digital space, cyberbullying and addictive design therefore require a clear regulatory framework and must not be left solely to young people or their parents. There is no single approach that works equally well for all age groups. Skills and risks change with age and stage of development. The design and regulation of digital technologies must also take this into account. However, protection is only part of the picture. We must also address how AI can support young people's learning, critical thinking and development. This includes equipping young people with the necessary digital skills so that they can use technology safely, critically and responsibly. This also presents the education system with new and significant challenges.

CEPS: Based on the Fondation Botnar's experience with digital technologies, what advice would you give to other non-profit organisations?

A.S.: Engaging with new technologies must be part of our own learning process. AI is developing rapidly, and with it, the questions surrounding its use and regulation are also changing. Organisations should therefore be open to experimenting, gaining experience and adapting their approaches. There is no definitive model for the responsible use of AI. At the same time, organisations cannot resolve these issues on their own. There is a need for dialogue and collaboration, as well as a link between practical experience and the broader discussions on regulation and governance. Only in this way can we build up knowledge together and further develop our approach to AI.

CEPS: Thank you for these insights!

The **Fondation Botnar** is a Swiss grant-making foundation based in Basel that works to promote the wellbeing and rights of young people. Its work encompasses biomedical research as well as urban and digital environments, with a focus on human rights-based digital transformation, sustainable cities, mental health and high-quality public education. The foundation has assets of around CHF 4.1 billion.

CEPS INSIGHT

MAS & DAS Graduation Ceremony in Non-profit Management & Law

In June, we had the pleasure of presenting the graduates of the Master of Advanced Studies (MAS) and the Diploma of Advanced Studies (DAS) in Non-profit Management & Law with their certificates at a ceremony.

Swiss Philanthropy Studies Workshop

The 12th Swiss Philanthropy Studies Workshop was held at the University of Basel. CEPS Research Fellows came together to discuss their current research projects.

Financial strength requires a clear strategy

Sound finances mean more than just a balanced budget. For NPO, it is about creating financial flexibility whilst keeping an eye on risks. There are various financial strategies for achieving this.

Financial health and financial vulnerability are two sides of the same coin – yet they lead to different strategic decisions. Particularly in times of economic uncertainty, declining government funding and cautious donors, a robust financial strategy is vital for NPO.

Health or vulnerability?

Focusing on the financial health of an NPO strengthens its capacity to act. Key questions include: How can we build up reserves? Which sources of income are particularly sustainable? Where can we create financial leeway to capitalise on opportunities and further develop our organisation? Those who, on the other hand, focus on financial vulnerability place greater emphasis on stability and resilience. This involves, for example, diversifying sources of income, reducing dependencies, or maintaining sufficiently high levels of liquidity to remain capable of acting even in difficult times.

Clarity in strategy

Both approaches have proved their worth in practice. It is crucial that those in charge of an NPO know which strategy they are pursuing – and why. This is because, depending on whether the focus

is on operational flexibility or stability, the same financial indicators can lead to very different decisions.

In the intensive course «Strategisches Finanzmanagement in NPO» you will learn how financial analysis and financial planning can help you develop the right financial strategy for your own NPO and, building on that, design the right mix of funding sources. Strengthen the financial sustainability of your NPO – using strategy rather than gut instinct.

Prof. Dr. Georg von Schnurbein

Find out more about «Strategisches Finanzmanagement in NPO»: <https://bit.ly/4xfMPgX>

NUMBER OF THE QUARTER 104'000'000

In collaboration with the Gradel Institute of Charity at the University of Oxford, we analyse around 104 million sentences from more than 400,000 annual reports published by UK charities. Using AI-based text analysis, the project examines how ESG-related language in the nonprofit sector has evolved since 2018 and how it differs from corporate reporting.

Mehr Wirkung wagen

The study examines the use and implementation of entrepreneurial funding models by Swiss foundations.

Mehr Wirkung wagen



As part of a current research project at the Center for Philanthropy Studies (CEPS), commissioned by UBS Social Impact & Philanthropy, the use of entrepreneurial funding models in Switzerland has been

examined. The focus is on impact-driven funding rather than on asset investment. Grant funding is understood as catalytic capital that enables social innovation where traditional financing is lacking.

The analysis was carried out across three dimensions: intention, dedication and allocation. Foundations are increasingly turning to flexible instruments such as repayable loans or blended finance in order to make multiple uses of funds and mitigate risks.

An online survey and qualitative expert interviews were used to identify opportunities, institutional barriers and methods for measuring impact. The findings provide practical insights.

Feyza Yildiz

Link to the study: <https://bit.ly/46nSbfc>



CALENDAR

Executive Education:

Strategisches Finanzmanagement in NPO

Intensive course – Gunten
2-6 November 2026

CAS Nonprofit & Public Management

4 modules – Gunten & Basel
Start: 4 January 2027

Stiftungsmanagement

Intensive course – Sigriswil
15-19 March 2027

CAS Nonprofit Governance & Leadership

3 modules – Sigriswil & Basel
Start: 19 April 2027

MAS/DAS in Nonprofit Management & Law

Start at any time
[Register now-> CEPS Executive Education](#)

FURTHER DATES

2. Zürcher Stiftungsforum

Verein Stiftungsstandort Zürich
1 October 2026, Kongresshaus Zürich

38. Schweizer Stiftungstag

proFonds
17 November 2026, Aarau

55th Annual ARNOVA Conference

ARNOVA
19-21 November 2026, Philadelphia

GivingTuesday Schweiz

GivingTuesday
1 December 2026

8. Zürcher Stiftungsrechtstag

Zentrum für Stiftungsrecht
28 January 2027, University of Zurich

LEGAL NOTICE

PUBLISHER



University
of Basel



Center for Philanthropy Studies,
Steinengraben 22, 4051 Basel
www.ceps.unibas.ch
linkedin.com/company/cepsbasel

EDITOR

Milan Weller
(milan.weller@unibas.ch)

LAYOUT & PICTURES

a+ GmbH
© CEPS 2026
AI cover image for visualisation
Translated with the assistance of DeepL

Available online:
ceps.unibas.ch/en/philanthropie-aktuell/